

City Tax Rate Bulletin for 1923

A Compilation of the City, School and County Tax Rates Effective
for 543 Cities in Kansas, Together With Their Population,
Assessed Valuation and Bonded Indebtedness

Bulletin No. 46

Compiled by

THE MUNICIPAL REFERENCE BUREAU

University Extension Division
University of Kansas
Lawrence

April 1, 1924

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Lawrence, Kansas

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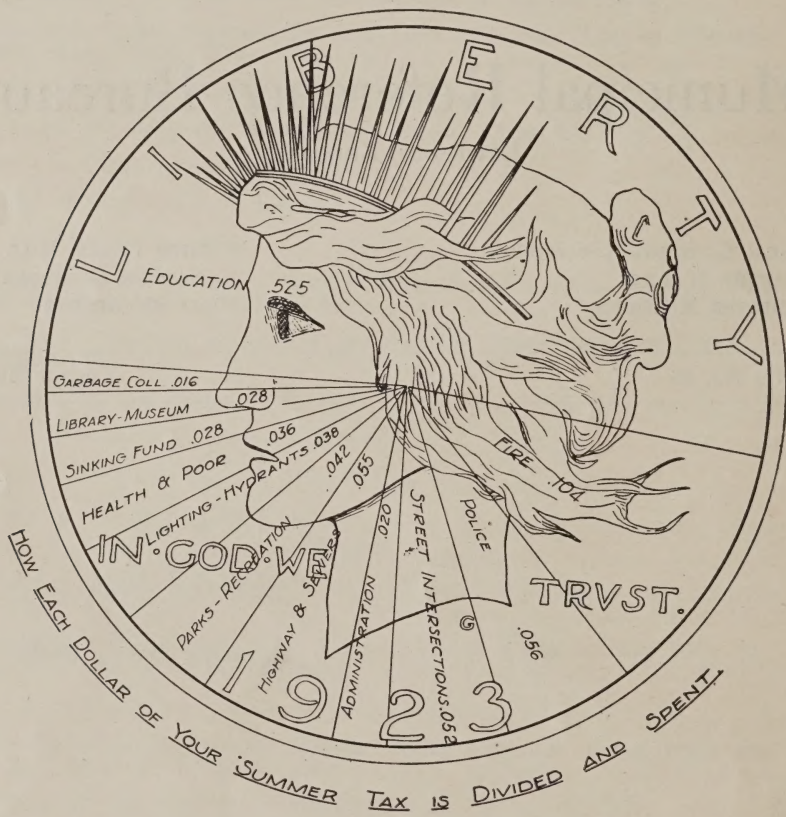
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Giving Citizens Tax Facts

A Sample of the Tax Dollar Graph Which Is an Up-to-date Method of Showing the Citizens How Their Tax Dollar Is Spent

One of the most difficult problems of those who are responsible for municipal administration is to make plain to the taxpayers just how their money is spent. The ordinary budget is unintelligible and a financial statement is uninteresting and frequently lends itself to misinterpretation.

paid in by the citizens of the city for their 1923 taxes, divided by the "pie" method into sections showing the proportional amount of the dollar which is spent for each major municipal function. In order that this picture might appear where it would be most useful, it was printed on the back of every tax receipt



Several cities which have given this problem special consideration have evolved a graphical method of presentation such as that shown in the accompanying illustration.

It is common knowledge that we learn more easily thru pictures than any other method and this drawing of the tax dollar which was prepared by the engineering department of the city of Grand Rapids, Michigan, takes advantage of this. It shows the typical dollar

issued. It was also printed in the city's annual report and in the daily newspapers.

By two such diagrams comparisons may be made between different years and growth of specific municipal services shown.

Some such system as this might prove attractive to other city officials who feel the need for a wider popular knowledge of the purposes for which their city's money is spent.

City Tax Rate Bulletin for 1923

A Compilation of the City, School and County Tax Rates Effective for 543 Cities in Kansas, Together with Their Population, Assessed Valuation and Bonded Indebtedness

PURPOSE

The purpose of this compilation is to afford each city some data on tax rates, assessed valuations and services of other cities which are comparable in size and ability.

CO-OPERATION MAKES THIS POSSIBLE

The compilation has been made possible through the co-operation of the city clerks and county clerks of Kansas, with this office. Their willingness and promptness in answering our questionnaires and verifying our tabulations have been most commendable, in view of their many duties.

CARE TAKEN TO AVOID ERRORS

The questionnaires on tax rates and assessed valuations and on bonded debt were sent to the county clerks in November, 1923. When the return had been tabulated, each city clerk was given a copy of his city's part of the compilation for verification. In addition to this precaution against errors, we have called the city Clerk's special attention to excessively high or low rates or assessed valuations in order to insure our readers of accuracy.

TABLE OF ANALYSIS

The grouping of the cities was based on a selection of those which would be able to give like services: therefore the cities have been grouped so as to make comparison possible within the groups and not in order to provide comparable groups.

Compilation of the city and school tax rates and assessed valuations was made for the cities of the first and second classes for the years 1919, 1920, 1921, and 1922. We have undertaken to show in the table of analysis some comparative data for the last five years which we believe comprises the most salient points of interest. Care has been given in making the comparisons in order that they may be true.

The table of analysis indicates that the increase in city tax rates this year is general. It may also be noted that the school rates for these cities has increased as much and in many cases more than the city rate. City rates levied for the general fund are somewhat less than last year. The average per cent of the total rate paid for bond and in-

terest is slightly larger, but not in proportion to the increase in the whole city rate. Therefore, it would appear that the cost of maintaining streets, policing streets, and furnishing the increased demand for new services such as a public nurse, rest room, municipal bands, and playgrounds is the principal factor in causing the general increase of city tax rates.

ASSESSED VALUATIONS IMPORTANT FACTOR

The outstanding reason for conspicuously high tax rates in some cities is very low assessed valuations. The next is a high bond and interest rate; others are high county, school and judgment rates. Very low tax rates are often due either to high assessed valuations or to the fact that only a few of the modern services are being rendered the citizens. We urge each reader to consult the itemized tabulation of the various city rates in each case where the city appears to be levying a very high or very low tax rate. This itemized tabulation of the city's tax rate is the only way in which we have been able to approach a statement of the services rendered to the citizens for their money. The assessed valuation of the city, its population and its bonded debt to be redeemed by general taxation must be considered in each case with the fundamental factor—services rendered to the citizens.

The administration of our municipal affairs is fast becoming a proposition which must be given more consideration from a business and social standpoint, or the increased demand for public services will raise the tax rates to a point which will stunt the proper growth of our cities. The time honored customs of shorter days, lower standards of service, public positions for charity, and less wages for public employees is past. Municipal administration has grown into a man's sized job. Handling it as a side line is becoming entirely too expensive to the public officials who are giving their time free and to the citizens who get the service and pay the bills.

BUSINESS FORESIGHT

The unusually large increases in levies for bond and interest funds in some cities in-

dicade that the sinking funds have been permitted to lapse or have been otherwise neglected. This not only harasses the taxpayers but gives the city a reputation which will effect its growth; first, by discouraging further public improvements, and second, by discouraging investment of capital in the city.

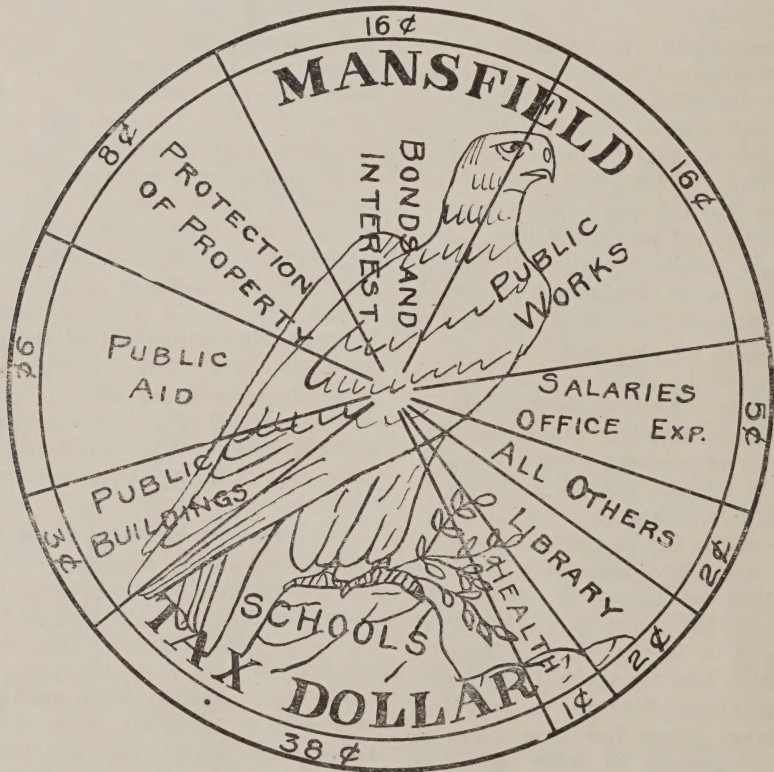
MODERN SERVICES COST MONEY

It is a well known fact that no city can furnish twentieth century services on nineteenth century tax rates; neither can taxpayers expect a low tax rate when the assessor accepts only a small portion of the

true value of property as the assessed valuation.

The cities of Kansas, as a whole, are outstanding evidence of the work of enterprising, forward-looking men and women who have been and are endeavoring to lead in making their communities good places in which to work, to study, to play, and to live.

It is hoped that this complication and others made and published by the Municipal Reference Bureau and the League of Kansas Municipalities will be of some assistance to students of our schools and to the municipal officials of Kansas.



A sample of a Tax Dollar graph designed and used by the City of Mansfield, Massachusetts to show the citizens what disposition was being made of their tax money.

TABLE OF ANALYSIS

Tax Rate Bulletin for 1923

	All Cities of first Class	All Cities second Class	over 10,000	Cities of second class 5,000 to 10,000	3,000 to 5,000	Under 3,000	Cities of 3rd Class 500 to Under 1,000		
Avg. per cap. ass'd val'n '19.....	1115	920	995	934	870	909			
Avg. per cap. ass'd val'n '20.....	1220	1036	1116	1024	961	1099			
Avg. per cap. ass'd val'n '21.....	1260	1021	1133	1020	951	1013	921	1066	1142
Avg. per cap. ass'd val'n '22.....	1235	1010	1110	1007	913	1021	997	952	1033
Avg. per cap. ass'd val'n '23.....	1286	1013	1135	1025	949	925	995	939	1002
Avg. city tax rate '19.....	10.22	11.50	10.39	10.65	12.0	11.60			
Avg. city tax rate '20.....	11.85	12.50	10.89	10.36	12.86	13.86			
Avg. city tax rate '21.....	11.77	14.42	11.84	12.23	14.17	15.63	15.00	12.00	7.80
Avg. city tax rate '22.....	11.51	14.67	12.49	12.49	14.02	12.17	14.3	11.31	7.23
Avg. city tax rate '23.....	12.38	15.58	13.34	13.14	15.08	17.03	16.49	11.58	7.77
Avg. % of city rate for gen. fund '21.....	18%	19%	24%	20%	17%	20%	18%	24%	32%
Avg. % of city rate for gen. fund '22.....	24%	18%	24%	19%	18%	16%	18%	22%	34%
Avg. % of city rate for gen. fund '23.....	20%	16%	21%	20%	16%	14%	16%	22%	31%
Avg. % of city rate for bonds & int. '21..	20%	43%	39%	43%	41%	45%	42%	37%	25%
Avg. % of city rate for bonds & int. '22..	25%	42%	40%	38%	43%	47%	49%	42%	29%
Avg. % of city rate for bonds & int. '23..	24%	44%	38%	47%	43%	44%	52%	43%	34%
Avg. school rate in city '19.....	9.81	10.92	9.92	10.51	11.30	10.93			
Avg. school rate in city '20.....	12.83	14.44	13.97	14.05	14.07	13.48			
Avg. school rate in city '21.....	14.68	14.68	13.84	14.74	15.59	14.40	13.80	12.17	10.70
Avg. school rate in city '22.....	13.93	15.05	14.94	14.83	15.27	14.96	14.20	12.12	11.15
Avg. school rate in city '23.....	15.01	16.03	15.60	16.24	15.70	15.81	15.85	12.60	10.66
Avg. total city tax rate '21.....	34.82	36.90	32.92	33.85	38.16	37.40	36.80	30.00	25.30
Avg. total city tax rate '22.....	32.76	35.61	29.01	32.91	35.08	37.03	35.60	30.61	24.90
Avg. total city tax rate '23.....	35.24	37.95	36.00	35.92	37.25	39.44	40.22	32.45	26.90
Avg. p.c. bonded debt (spl. ass.) '21.....	26.00	39.00	37.00	33.00	31.00	62.00			
Avg. p.c. bonded debt (spl. ass.) '22.....	25.00	41.00	36.00	38.00	41.00	49.00	24.00	11.00	.84
Avg. p.c. bonded debt (spl. ass.) '23.....	33.00	45.00	39.00	46.00	42.00	57.00	28.00	19.00	2.26
Avg. p.c. bonded debt (gen. tax) '21.....	24.00	46.00	52.00	38.00	49.00	49.00			
Avg. p.c. bonded debt (gen. tax) '22.....	28.00	47.00	55.00	45.00	35.00	54.00	43.00	29.00	22.00
Avg. p.c. bonded debt (gen. tax) '23.....	30.00	51.00	59.00	42.00	46.00	57.00	49.00	23.00	25.00
Avg. p.c. bonded debt (total) '21.....	59.00	92.00	89.00	80.00	87.00	119.00			
Avg. p.c. bonded debt (total) '22.....	72.00	97.00	91.00	94.00	90.00	112.00	71.00	44.00	26.00
Avg. p.c. bonded debt (total) '23.....	70.00	106.00	98.00	111.00	98.00	119.00	82.00	45.00	29.00
Bonded debt (spl. ass.) % ass'd val. '21..	1.8%	3.7%	3.1%	3.2%	2.9%	6.3%	5.0%		
Bonded debt (spl. ass.) % ass'd val. '22..	2.0%	3.7%	3.3%	3.8%	3.9%	2.3%	1.2%	8.1%	
Bonded debt (spl. ass.) % ass'd val. '23..	2.59%	4.5%	3.2%	4.4%	4.4%	6.2%	2.8%	2.1%	.2%
Bonded debt (gen. tax) % ass'd val. '21..	1.7%	4.3%	4.6%	3.6%	4.0%				
Bonded debt (gen. tax) % ass'd val. '22..	2.3%	4.2%	4.9%	4.5%	3.2%	4.3%	4.2%	3.1%	2.2%
Bonded debt (gen. tax) % ass'd val. '23..	2.14%	5.0%	5.2%	4.1%	4.9%	6.2%	4.9%	2.5%	2.5%
Bonded debt (total) % ass'd val. '21.....	4.3%	8.7%	7.9%	8.0%	12.2%				
Bonded debt (total) % ass'd val. '22.....	5.8%	8.6%	8.1%	9.4%	8.2%	8.8%	7.1%	4.6%	2.0%
Bonded debt (total) % ass'd val. '23.....	5.4%	10.4%	8.6%	10.8%	10.3%	12.9%	8.3%	4.8%	3.5%

Average per. cap. ass'd val. in State of Kansas 1920—\$2178, 1921—\$2145, 1922—\$2009, 1923—\$2022.

CITY TAX RATE BULLETIN, 1923

CITIES OF THE FIRST CLASS

City	Population	Assessed Valuation	City Tax Rate	School Tax Rate	County Tax Rate	Total City Rate (incl. state tax, 2.326 mills)	Bonded Debt to be paid off by spec. assessment	Bonded Debt to be paid off by gen. prop. levy.	Other Bonded Debt
Kansas City	108,851	121,380,689	13.22	15.756	4.5	35.8	3,782,655	3,881,605	4,745,100
Wichita	72,217	111,770,241	9.0	16.	4.276	31.6	3,509,513	2,193,588	
Topeka	50,022	75,750,819	10.84	12.55	5.686	31.4	834,401	436,377	1,121,000
Hutchinson	23,298	33,709,526	10.4	13.75	3.976	30.45	1,300,000	557,240	
Pittsburg	18,052	18,624,095	12.325	16.5	8.641	39.79	267,246	416,667	
Leavenworth	16,912	15,469,900	16.0	16.0	5.876	40.2	553,709	351,633	100,000
Parsons	16,028	15,561,805	11.19	17.425	4.926	35.865	96,350	1,195,000	84,052
Salina	15,085	28,686,866	9.1	12.5	2.5	26.424	663,755	527,149	
Coffeyville	13,452	12,281,014	13.735	15.75	5.94	37.749	367,500	429,529	212,000
Atchison	12,630	16,795,812	16.75	10.475	6.151	35.7	141,145	768,957	
Fort Scott	10,693	9,439,826	13.64	18.45	8.3	42.714	348,242	135,250	214,500

CITIES OF THE SECOND CLASS

Lawrence	12,456	16,987,895	9.0	14.63	4.746	30.7	100,656	889,090	
Independence	11,920	14,409,358	17.84	20.00	5.94	46.104	469,257	897,556	
Emporia	11,274	14,856,056	13.0	13.0	5.176	33.5	205,546	698,460	
Arkansas City	11,253	11,912,320	14.9	16.0	4.676	37.9	1,378,372	901,181	
El Dorado	10,995	9,287,045	16.0	17.0	2.776	38.1	350,299	349,438	
Chanute	10,286	9,980,000	9.30	13.0	5.09	29.714	96,046	330,557	
Newton	9,781	10,434,611	9.9	14.0	3.776	30.0	205,473	367,492	
Ottawa	9,018	9,108,520	9.745	13.90	3.431	29.40	210,439	230,300	408,100
Iola	8,513	5,260,370	17.0	14.5	4.176	38.0	212,515	115,000	50,000
Manhattan	7,989	10,057,700	11.8	16.0	3.076	33.20	951,381	380,374	
Winfield	7,933	9,658,009	10.75	20.0	4.676	37.75	407,423	210,697	366,000
Junction City	7,533	7,354,086	12.30	16.0	5.076	35.7	378,059	89,055	253,920
Wellington	7,048	7,191,890	16.75	13.0	4.376	36.5	331,224	717,425	
Pratt	5,183	4,563,063	17.0	20.0	4.686	44.01		400,000	500,000
Dodge City	5,061	6,084,277	13.0	18.75	4.68	38.754	420,000	377,000	
Abilene	4,895	6,237,106	8.7	14.0	2.376	27.4	16,987	93,284	264,000
Osawatimie	4,772	2,240,832	16.15	22.0	3.72	24.194	339,349	184,707	
Galena	4,712	1,865,781	17.25	25.0	6.826	51.4		179,475	
Concordia	4,705	6,320,561	8.35	12.0	4.17	26.844	117,341	331,883	
Cherryvale	4,698	3,030,679	16.4	17.0	5.94	41.664	127,239	374,417	
McPherson	4,595	6,325,675	7.50	12.0	2.376	24.2	50,918	108,131	188,000
Great Bend	4,460	6,644,280	11.25	10.50	3.776	27.85		255,397	
Augusta	4,219	3,231,940	15.25	18.625	2.776	38.975	147,085	243,582	
Herington	4,065	3,121,584	17.75	15.0	2.376	37.45	264,352	470,000	
Horton	4,009	2,522,698	12.5	17.0	3.302	35.126	37,517	112,733	290,000
Fredonia	3,954	2,925,755	14.20	18.0	4.376	38.9	152,460	113,375	
Neodesha	3,943	3,419,980	13.5	13.30	4.376	33.5	184,034	45,000	
Garden City	3,848	3,766,056	17.6	17.1	7.67	44.694	401,335	333,823	
Clay Center	3,715	4,861,765	14.5	9.0	2.826	28.65	400,565	100,000	
Liberal	3,613	3,951,927	13.0	18.0	5.476	39.21	410,000	200,000	
Baxter Springs	3,608	2,777,705	17.0	20.0	6.826	46.15	167,558	115,000	135,000
Caney	3,427	2,325,262	19.36	18.125	5.94	45.749	100,000	195,518	
Beloit	3,315	4,306,844	8.925	18.0	3.206	32.455	172,000	62,000	
Olathe	3,268	3,094,263	8.55	18.0	3.576	32.45	16,647	88,397	
Paola	3,238	4,260,093	11.7	12.0	3.72	29.744	168,046	123,500	23,000
Frontenac	3,225	870,985	19.75	23.76	8.65	54.484	40,951	17,000	
Hiawatha	3,222	4,421,658	11.5	12.5	3.302	29.626	73,314	307,807	
Norton	3,186	2,302,376	18.75	12.70	5.176	42.45	437,175	83,805	
Hays	3,165	3,702,476	22.6	9.5	4.536	38.96	164,663	330,603	67,033
Girard	3,161	2,304,085	17.25	18.00	8.65	46.224	73,000	76,000	
Columbus	3,155	2,693,454	16.45	10.50	6.826	39.6	14,120	80,432	
Larned	3,139	4,056,844	14.25	15.0	2.976	34.55	303,813	23,215	
Marysville	3,048	3,234,180	32.5	12.75	2.4	50.724	127,138	286,138	
Council Grove	2,857	2,212,628	21.6	20.0	2.976	46.9	210,844	255,556	
Anthony	2,740	3,163,477	14.7	14.0	4.2	35.224	290,358	217,200	
Holton	2,730	3,367,396	9.85	11.0	4.456	27.63	189,459		142,000
Mulberry	2,660	805,357	19.0	29.5	8.65	59.474	9,000	41,350	12,000

CITY TAX RATE BULLETIN, 1923

City	Population	Assessed Valuation	City Tax Rate	Township Tax Rate	School Tax Rate	County Tax Rate	Total City Rate (incl. state tax, 2.326 mills)	Bonded Debt to be paid off by spec. assessment	Bonded Debt to be paid off by gen. prop. levy.	Other Bonded Debt
Goodland.....	2,664	2,216,463	26.6	16.5	7.376	42.7			501,016	
Eureka.....	2,606	3,511,009	18.11	19.0	3.15	42.584	546,792		190,500	
Humboldt.....	2,800	1,770,000	24.2	16.5	4.176	47.2	130,500		59,500	
Lyons.....	2,516	4,341,199	9.73	9.0	3.426	24.48	132,870		89,100	
Kingman.....	2,407	2,978,544	7.9	12.75	4.42	27.394			59,750	
Hoisington.....	2,395	1,959,940	15.0	16.5	3.776	37.6	*		*	*
Oswego.....	2,383	1,475,645	22.11	23.5	4.926	52.86			171,900	
Osage City.....	2,376	1,764,079	15.5	18.7	3.743	40.267	123,000		167,500	
Garnett.....	2,329	2,107,208	19.2	17.9	5.25	44.674	21,245		147,995	
Yates Center.....	2,306	1,963,566	15.3	14.976	4.7	37.3	64,368		101,864	85,800
Belleville.....	2,254	2,358,693	22.225	12.	3.476	40.025	331,960		119,400	
Burlington.....	2,236	2,820,040	12.5	18.0	6.71	39.534	193,898		92,475	
Caldwell.....	2,191	2,376,500	21.05	13.3	4.376	41.05	146,500		385,095	
Sterling.....	2,060	2,337,585	13.1	13.3	3.426	32.15	121,330			45,000
Sabetha.....	2,003	2,310,209	16.5	15.0	3.0	36.824			295,046	
Kinsley.....	1,986	2,067,289	19.0	16.0	4.88	43.004	105,937		94,592	
Weir.....	1,945	475,721	11.5	25.0	6.826	45.65				
Marion.....	1,982	1,841,465	14.7	38.9	1.876	38.9	231,532		155,000	
Lindsborg.....	1,879	3,125,163	7.0	9.9	2.376	21.6	46,160		111,047	
Seneca.....	1,885	2,014,979	22.0	9.5	3.0	36.824	295,782		149,014	
Minneapolis.....	1,842	2,519,160	11.61	11.75	4.0	29.684	187,750		89,250	
Harper.....	1,770	1,709,719	17.8	12.0	4.2	36.324	150,000		167,547	
Scammon.....	1,694	449,123	20.2	20.0	6.856	52.85			11,700	
Osborne.....	1,635	2,552,534	11.0	13.0	4.276	30.6	277,596			
Bonner Springs.....	1,626	1,443,303	8.0	16.5	5.5	32.324	15,819		41,840	
Lincoln.....	1,613	1,834,120	8.6	13.5	4.176	28.6	23,857		66,400	
Chetopa.....	1,519	848,221	35.25	21.5	4.926	64.0			37,500	
Florence.....	1,317	1,645,139	33.6	15.0	1.876	52.8	220,000		220,000	
Nickerson.....	1,049	1,050,276	13.0	9.2	3.976	31.4	38,355		71,465	
La Harpe.....	1,000	490,925	21.5	12.5	4.176	40.5				

CITIES OF THE THIRD CLASS

[illegible]

City	Population	Assessed Valuation	City Tax Rate	Township Tax Rate	School Tax Rate	County Tax Rate	Total City Rate (incl. state tax, 2.326 mills)	Bonded Debt to be paid off by spec. assessment	Bonded Debt to be paid off by gen. property levy.	Other Bonded Debt
Greensburg.....	1,215	1,424,965	10.5		15.3	2.376	30.5	*	*	*
Coldwater.....	1,207	130,946	18.0	1.35	11.5	6.476	39.65	29,000	125,000	
Arcadia.....	1,175	635,532	17.7	3.32	28.6	8.65	60.494		110,000	
Erie.....	1,167	1,290,335	14.25	.4	16.0	5.09	38.064	27,175	173,412	
Halstead.....	1,163	2,087,425	10.3		8.	3.776	24.4	24,000	93,000	
Elkhart.....	1,160	1,015,884	19.75	.8	18.0	4.3	45.174		127,000	
Ashland.....	1,147	939,890	16.75		21.0	5.01	45.084		65,000	
Baldwin.....	1,137	1,194,982	10.6	.5	18.87	4.746	37.04		73,000	11,308
Conway Springs.....	1,120	769,185	7.7	.6	17.5	4.376	32.5			3,350
Colby.....	1,114	1,276,921	26.0		14.65	3.75	48.474	75,233	75,266	105,000
Protection.....	1,109	797,846	24.3	1.2	15.8	6.476	52.6	14,000	114,000	
Scott City.....	1,107	926,427	29.0	1.5	16.3	6.5	55.624		153,000	
Ellinwood.....	1,103	1,611,790	12.75		8.0	3.776	26.85	251,000		
Cherokee.....	1,091	766,874	11.75	.75	14.5	8.65	39.974		18,000	
Solomon.....	1,070	978,426	11.0	.6	14.4	2.376	30.7		83,500	
Clyde.....	1,062	1,349,171	8.0	.75	11.9	4.17	27.144	25,761		
Howard.....	1,060	1,194,497	18.5	.75	14.3	2.85	38.724	20,000	189,500	
Syracuse.....	1,059	1,333,623	18.0		18.0	6.176	44.5	*	*	*
Cedarvale.....	1,044	874,279	11.0	3.0	21.5	6.476	19.8		29,000	
Cottonwood.....	1,044	1,037,945	16.0	.46	7.36	5.4	31.544		86,000	88,014
La Cygne.....	1,028	591,464	16.0	.7	14.5	4.8	38.324			40,000
Wilson.....	1,020	1,355,290	12.0	1.0	18.5	3.1	36.124		56,000	
Altoona.....	1,016	663,240	6.22	.5	22.5	4.376	45.92	*	*	*
Troy.....	1,013	995,892	26.6	.25	8.48	5.166	44.77	200,000		
Douglass.....	1,010	898,415	34.12		16.2	2.776	55.42	*	*	*
Plainville.....	1,004	1,266,574	17.0	.75	1.61	6.27	37.954	109,864	62,500	
Wakeeney.....	1,003	978,271	24.0	.7	9.5	6.28	42.804	26,061	20,911	123,065
Colony.....	1,000	596,000	16.5	1.2	17.0	5.25	42.274		75,000	
Treecce.....	991	198,601	10.0		15.75	6.826	38.4		7,500	
Enterprise.....	975	988,075	16.6	1.4	13.7	2.376	36.4	139,500	16,500	
St. Paul.....	974	454,015	9.5		20.7	5.09	37.614	24,000		
Tonganoxie.....	971	849,960	13.0	.7	9.6	5.876	33.7	51,650	101,000	
Moline.....	950	812,069	17.2	.75	12.7	2.85	35.825	44,200	68,800	
Hanover.....	946	938,867	17.5	.4	8.5	3.376	32.1	*	*	*
Strong City.....	944	324,480	14.0	.3	7.8	5.4	29.824	*	*	*
West Mineral.....	938	242,556	11.0		25.0	6.826	48.65		5,870	
Atwood.....	919	568,512	27.0	1.25	25.0	6.034	61.608	*	*	*
Ness City.....	905	617,580	15.5	.65	20.25	3.476	42.2			76,000
Delphos.....	870	1,006,230	7.5	1.0	13.57	4.8	29.194			
Chapman.....	853	1,027,140	12.9	3.0	4.4	2.376	27.0	141,500		
Belle Plaine.....	840	741,975	30.5	1.8	6.0	4.376	48.1	142,000		
Onaga.....	838	985,331	10.6	.5	6.65	3.376	25.8		23,000	
Meade.....	838	877,669	11.0	.32	15.98	6.126	35.75	*	*	*
Bucklin.....	835	874,016	10.3		19.53	4.68	36.834		23,000	
Toronto.....	829	488,315	7.0	.5	12.5	4.7	28.0		13,000	
Lebanon.....	822	875,385	11.0	.5	16.9	1.95	31.774		33,600	
Miltonvale.....	821	828,727	11.0	.75	4.7	4.17	30.144		34,000	
Le Roy.....	815	477,081	15.0	1.45	14.1	6.71	39.584		38,000	
Sharon Springs.....	815	565,585	24.2	1.8	15.5	6.446	50.27	15,500	83,944	
Highland.....	809	905,323	6.0	.25	3.29	5.166	20.63		26,400	
La Crosse.....	808	896,236	16.5	.75	12.46	2.55	34.584	*	*	*
Mound Valley.....	803	558,000	16.25	1.42	15.37	4.926	40.29		25,000	
Jewell City.....	802	1,086,031	15.0	.3	13.6	2.176	33.4		57,500	
Madison.....	795	937,340	10.0	.75	14.15	3.15	30.374	*	*	*
Alma.....	789	950,819	12.0	1.3	9.4	4.676	29.70	*	*	*
Cawker City.....	788	921,441	11.0	1.74	16.0	3.206	34.27	*	*	*
Oakley.....	786	1,166,131	15.5	.5	17.85	7.35	43.524	55,613	60,000	
Paxico.....	784	262,486	6.2	1.2	4.5	4.676	24.9		5,500	
Marquette.....	780	1,006,353	7.25	.2	11.5	2.376	23.45	*	*	*
Greenleaf.....	776	746,612	9.0	.1	10.4	3.376	25.2	*	*	*
Kanopolis.....	772	479,270	11.0	1.6	19.8	3.1	37.824		39,400	
Eskridge.....	759	759,458	6.0	.2	11.8	4.676	30.5			
Wellsville.....	756	910,180	11.0	.75	10.62	3.431	28.125	47,091	15,750	

City	Population	Assessed Valuation	City Tax Rate	Township Tax Rate	School Tax Rate	County Tax Rate	Total City Rate (incl. state tax, 2.326 mills)	Bonded Debt to be paid off by spec. assessment	Bonded Debt to be paid off by gen. prop. levy.	Other Bonded Debt
Macksville.....	753	869,739	11.0	.2	14.1	3.276	30.9	28,000	17,000	
Elwood.....	750	192,748	18.5		9.0	5.166	35.49			8,500
Little River.....	749	793,195	15.0	.75	9.3	3.426	30.8		52,000	
Oxford.....	748	650,350	11.0	.5	13.9	4.376	32.1			
Attica.....	744	817,938	9.0	.51	11.2	4.2	27.234		34,000	
Buffalo.....	739	389,975	11.61	.1	17.5	4.376	35.91	22,500		
Mound Ridge.....	733	846,403	5.0		12.0	2.376	21.7	*	*	
Quenemo.....	733	537,960	11.0	.5	14.2	3.743	31.767	*	*	*
St. Francis.....	733	1,129,649	12.9	.25	11.7	6.79	36.464	18,000	95,000	
Lyndon.....	732	539,816	15.0	.83	14.7	3.743	36.597		61,500	
Gypsum.....	732	732,480	14.3	.3	9.2	3.076	29.2	16,835	20,000	
Hill City.....	732	978,199	15.0		5.5	6.92	35.744			
Sedgwick.....	731	829,928	10.75	.25	10.0	3.776	27.10	*	*	*
Elk City.....	725	541,495	24.0		17.0	5.94	49.264	*	*	*
Glasco.....	724	719,669	9.25	.5	16.2	4.17	32.444	*	*	*
Mound City.....	720	517,779	11.75	1.5	25.0	4.8	45.374	*	*	*
Towanda.....	718	401,420	32.0	.25	20.3	2.776	57.65	*	*	*
Canton.....	700	697,683	17.5	.6	14.2	2.376	37.0			
Oskaloosa.....	700	624,824	9.7	6.26	10.67	5.43	34.324	*	*	*
Nortonville.....	696	642,656	6.5	1.17	12.35	5.43	27.774			
Burton.....	679	661,836	10.0	.5	14.0	3.776	30.6		7,000	
Moran.....	676		15.1	.5		4.176		*	*	*
Almena.....	674	619,303	14.9	.7	14.4	5.176	37.5	*	*	*
Waterville.....	665	1,529,574	4.3	.75	10.23	2.4	20.754		18,000	
Rossville.....	664	551,288	7.0	.75	11.0	6.986	28.56		8,000	
White City.....	652	675,510	9.0	.6	19.4	2.976	34.3	*	*	*
Lucas.....	651	809,951	13.0	.2	13.9	3.646	33.07	*	*	*
Walnut.....	650	644,363	5.0	.75	15.0	8.65	31.724			
Cliffin.....	648	865,660	6.0		10.0	3.776	22.1		12,000	
Clearwater.....	647	577,425	8.0	.5	12.25	4.276	27.35	*	*	*
Wathena.....	645	595,875	9.0		7.75	5.166	27.86	31,500		
Hugoton.....	644	680,001	20.5	1.0	13.25	5.25	42.324			
South Hutchinson.....	639	1,134,121	5.255		10.04	3.976	21.595			
Burr Oak.....	638	862,215	7.8	.75	15.5	2.176	28.55		11,000	
Cheney.....	636	565,250	25.0	.95	13.25	4.276	45.8	*	*	*
Clifton.....	631	342,560	10.0	.75	7.2	2.826	23.1	*	*	*
Turon.....	631	432,833	15.0		11.9	3.976	33.2	*	*	*
Spearville.....	629	706,224	13.8		12.6	4.68	33.404	*	*	*
Neosho Falls.....	628	328,425	11.0	2.4	12.5	4.7	33.9		7,000	
Eudora.....	627	597,776	18.0	.25	7.44	4.746	38.76	56,800	6,500	
Scranton.....	622	334,168	10.0	.75	15.9	3.743	32.717		13,500	
Burns.....	622	862,419	12.25	.4	18.7	1.876	35.55	*	*	*
Centralia.....	619	626,951	10.5	.25	10.4	3.0	26.474		5,500	
Waverly.....	619	552,552	10.0	.5	15.5	6.71	35.034		29,500	
Axtell.....	617	704,388	6.0	.5	16.59	2.4	28.564			
Effingham.....	616	546,262	10.0	.91	5.8	6.151	25.185	*	*	*
Hoxie.....	616	908,263	22.5	.7	15.825	4.625	47.274	130,000		
Glen Elder.....	615	814,161	7.0	1.24	18.78	3.206	32.55			
Haviland.....	605	521,920	4.0	.5	10.8	2.376	26.0		7,000	
Altamont.....	603	440,170	14.5	1.61	7.8	4.926	31.16	*	*	*
Elgin.....	600	565,495	31.6	3.5	29.9	6.476	73.8	145,043	30,000	
Victoria.....	600	471,010	18.5		4.2	4.536	29.56		60,000	
Cimarron.....	599	600,000	12.5		17.8	5.276	38.9		34,000	
Ogden.....	596	252,060	15.0	.7	10.9	3.076	32.0	*	*	*
Kensington.....	595	671,280	13.0	.6	19.8	1.95	37.674		27,000	
McCune.....	591	389,405	20.0	.75	21.8	8.65	53.524		25,000	
Arlington.....	590	578,137	14.4	.75	14.3	3.976	35.82	*	*	*
Bronson.....	590	466,483	7.0	2.66	14.08	8.3	34.364			
Hope.....	589	566,809	17.0	.4	14.0	2.376	36.1	8,312	43,712	
Logan.....	585	762,160	6.5	.75	16.55	3.99	30.114			32,500
Long Island.....	583	388,725	6.0	.75	13.6	3.99	26.664	*	*	*
Longton.....	583	569,247	6.25	1.75	13.9	2.85	27.074	*	*	*
McFarland.....	579	211,738	4.5	1.2	7.9	4.676	20.6			

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Hartford.....	575	575,439	6.0		19.1	5.176	32.6			
McLouth.....	575	481,467	3.0	3.93	7.9	5.43	22.584	*	*	*
Lebo.....	572	553,607	6.0	2.5	9.0	6.71	26.534			
Blue Mound.....	570	334,462	8.0	.7	17.0	4.8	32.824			
Peru.....	570	225,371	19.0		25.2	6.476	53.0	22,500		
Geneseo.....	561	464,045	14.5	.4	15.0	3.426	35.65	*	*	*
Jetmore.....	559	515,562	11.1	.5	11.75	5.576	31.25		24,500	
Lakin.....	556	597,370	12.25	.25	18.0	7.676	40.5		22,500	
Louisburg.....	556									
Whitewater.....	556	778,385	4.0	.5	11.6	2.776	21.2		65,000	
Spring Hill.....	555	572,163	6.0	.1	3.0	3.576	18.8		1,500	
Kirwin.....	553	619,770	10.25	.5	15.15	3.99	32.314		24,000	
White Cloud.....	553	296,280	11.25	.25	7.25	5.166	26.24	*	*	*
Morrill.....	552	814,898	7.5	.1	9.76	3.302	22.986	*	*	*
Severy.....	551	591,177	10.0	.08	6.64	3.15	26.474	1,500		
Westphalia.....	550	342,221	5.5	.5	3.2	4.45	19.774			
Haven.....	550	701,304	19.5	.25	5.9	3.976	33.95			
Grenola.....	547	514,315	11.6	.75	12.5	2.85	30.024		26,000	
Scandia.....	547	542,314	8.5	.6	1.1	3.476	16.0	*	*	*
Sylvia.....	542	642,123	8.15	.25	9.6	3.976	26.8	5,000		
Shawnee.....	533	919,367	8.7	.75	14.5	3.576	35.85			
Wakefield.....	531	920,260	5.5	.75	9.1	2.826	20.5	*	*	*
Summerfield.....	530	558,118	5.0	.75	10.09	2.4	21.314	8,000		
Thayer.....	528	429,140	9.5		10.8	5.09	27.714		1,200	
Lenora.....	520	713,817	8.0	3.7	7.2	5.176	32.4		44,000	
Natoma.....	518	585,950	10.0	.7	11.5	4.276	28.8		29,500	
Gardner.....	514	616,010	5.5	.1	9.8	3.576	21.3	9,000	9,000	
Mount Hope.....	513	452,060	6.0	1.25	8.2	4.276	23.3		13,000	
Byers.....	510	200,000	7.00	.75	9.0	4.686	31.16		7,500	
Otis.....	505	520,497	5.5	.5	6.1	2.55	17.474		17,000	
Dighton.....	503	638,644	15.0		6.0	3.926	27.25	37,000		
Edna.....	500	412,305	3.0	.87	16.6	4.926	27.72	*	*	*
Robinson.....	500	399,164	6.46	.25	4.15	3.302	20.826			
Wetmore.....	500	754,079	6.0	.25	9.43	3.0	21.004	*	*	*
Dexter.....	497	363,459	10.0	.75	17.0	4.676	34.75		35,000	
Greeley.....	496									
Jamestown.....	495	490,835	9.0	.25	13.6	4.17	29.344	*	*	*
Minneola.....	493	414,150	16.0	.3	11.0	5.01	34.63	*	*	*
Americus.....	493	371,465	9.3	.2	14.7	5.176	31.7		21,000	
McCracken.....	491	640,444	11.0	2.0	13.07	2.55	30.944		100,000	
Fowler.....	490	521,801	12.0	.6	14.01	6.126	35.06	*	*	*
Bird City.....	489	568,916	15.0	.25	11.0	6.74	35.364	*	*	*
Belpre.....	488	318,776	13.5	2.05	14.4	4.88	37.15	*	*	*
Buhler.....	486	636,925	3.0	.25	8.7	3.976	20.55		2,000	
Pomona.....	485	304,350	10.0	.5	9.04	3.431	25.295	*	*	*
Alta Vista.....	484	538,603	8.0	.7	10.4	4.676	26.1		6,000	
Inman.....	482	605,615	3.0	1.3	9.9	2.376	22.9			
Roseland.....	482		0.0	3.0	28.5	6.826	30.65	*	*	*
Perry.....	481	472,591	6.0	.27	6.75	5.43	26.774		5,000	
Argonia.....	478	413,575	11.3		15.4	4.376	33.4	*	*	*
Norcaton.....	476	474,368	6.0	.5	16.2	7.616	42.6			20,000
Luray.....	475	568,360	13.25	.3	14.6	3.646	34.12		56,500	
Englewood.....	466	329,322	19.5		18.4	5.1	45.234	*	*	*
Tescott.....	468	420,420	6.0		10.79	4.8	23.914			
Cunningham.....	462	343,744	4.5	.1	16.0	4.42	27.344	*	*	*
Tyro.....	454	289,916	10.0		20.99	6.44	39.754			
Beattie.....	452	396,652	5.0	.4	11.77	2.4	22.644			
Sylvan Grove.....	450	972,085	5.0		6.4	4.176	17.9	*	*	*
Kincaid.....	443	330,597	6.0	.7	12.1	4.45	25.574	*	*	*
Republic.....	442	560,636	8.0	.3	9.0	3.476	23.1	*	*	*
Burden.....	441	375,963	8.0	.5	11.7	4.676	27.2		15,000	
Lewis.....	439	551,304	16.0		9.4	4.88	32.604		40,000	
Parker.....	436	306,882	15.0	.75	9.5	4.8	39.974		11,500	

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Alton.....	433	561,335	9.0	.7	12.6	4.276	28.9	*	*	*
Whiting.....	433	508,912	2.0	.22	7.0	4.456	21.0			
Pretty Prairie.....	432	688,657	6.25	.25	4.9	3.976	20.7		31,000	
Cuba.....	432	426,329	2.5	.25	13.0	3.476	21.55	*	*	*
Norwich.....	430	373,086	8.5	1.45	7.72	4.42	28.014	1,000		
Pawnee Rock.....	428	488,100	2.5		5.0	3.776	18.6			
Muscotah.....	427	343,679	5.5	.65	13.65	6.151	28.275		6,000	
Leon.....	427	416,540	6.25		12.4	2.776	23.75	*	*	*
South Haven.....	423	375,375	11.0	3.1	8.4	4.376	33.7		1,000	
Melvern.....	422	310,146	11.0	.75	6.5	3.743	28.067		11,000	
Meriden.....	422	341,624	6.5	.75	5.28	5.43	24.784		20,000	
Milan.....	422	177,515	4.0	.5	13.6	4.376	24.8	*	*	*
Holyrood.....	421	769,170	9.5	.2	3.3	3.1	23.224		10,000	
Corning.....	419	463,876	3.5	.75	8.7	3.0	31.774			
Bassett.....	417	797,865	2.2	.7	1.45	4.176	11.85	2,000		
Potwin.....	415	449,890	10.5	.25	10.0	2.776	25.85	28,000	21,000	
Courtland.....	411	475,727	21.0	.2	14.0	3.476	41.0	*	*	*
Fulton.....	411	293,100	6.0	1.12	18.7	8.3	36.444		11,000	
Herndon.....	411	428,794	8.0	.75	8.0	6.034	30.108			
Williamsburg.....	404	299,605	13.0	.5	6.56	3.431	29.865		16,100	
Everest.....	403	568,344	3.35	.1	3.64	3.302	15.016		2,000	
Chautauqua.....	401	185,504	10.0		21.2	6.476	40.0	*	*	*
Preston.....	401	381,297	16.0	.75	17.4	4.686	41.16			
Randolph.....	401	595,405	3.0	.75	6.7	3.076	18.95			
Hoyt.....	400	281,990	4.0	.75	10.5	4.456	22.03	*	*	*
Richmond.....	400	499,465	4.0	.5	10.42	3.431	20.675	*	*	*
Rexford.....	400	298,258	34.6	1.0	15.0	3.75	58.424		50,000	
Goff.....	398	405,075	8.0	.75	10.1	3.0	28.174	22,000		
Hamilton.....	397	485,981	12.5		11.14	3.15	29.114		117,000	
Barnes.....	396	418,996	4.6	.1	10.4	3.376	20.7	*	*	*
Haddam.....	395	437,762	6.25	.3	11.3	3.376	23.55	*	*	*
Leoti.....	392	437,941	19.0		11.3	6.176	38.8		45,500	
Portis.....	390	387,888	15.0	.3	8.8	.276	30.7	*	*	*
Westmoreland.....	386	365,521	17.25	3.0	8.15	3.376	38.35		24,000	
Valley Center.....	386	316,385	18.5	.65	11.25	4.276	37.0	*	*	*
Fairview.....	386	491,949	5.0	.25	7.77	3.302	18.646	*	*	*
Winchester.....	385	425,778	7.5	.84	6.75	5.43	27.844			
Hardtner.....	385	336,620	5.0	.75	19.75	4.676	32.5	*	*	*
Carbondale.....	383	233,605	8.75	.75	8.7	3.743	29.267		2,000	
Coats.....	383	434,213	8.0		11.8	4.686	26.81	*	*	*
Quinter.....	383	475,685	20.0	.5	17.8	5.3	50.924		106,000	
Earlton.....	381	143,130	4.0		9.1	5.09	20.514			
Udall.....	381	308,286	7.5	.1	15.3	4.676	29.9			
Atlanta.....	379	273,604	4.0	.75	6.75	4.676	26.15			
Tescott.....	377	424,585	6.0	.5	6.79	4.0	23.614			
Fall River.....	376	324,215	4.0	.3	10.0	3.15	25.074			
Esbon.....	375	415,895	9.75	.4	20.7	2.176	35.35		33,000	
Bern.....	375	334,070	12.0	.5	12.0	3.0	29.824			5,000
Formoso.....	374	540,860	7.0	.75	16.8	2.176	29.05	*	*	*
Lenexa.....	372	430,165	10.0	.15	4.6	3.576	22.35			
Bennington.....	371	594,145	7.0	.5	11.04	4.0	24.864	*	*	*
Lehigh.....	370	311,410	7.0	.5	19.3	1.876	31.0	*	*	*
Garfield.....	368	355,305	8.0		11.25	2.976	24.55			
Gas.....	367		19.5	.5				*	*	*
Linwood.....	365	233,960	5.0	.6	5.7	5.876	26.5			
Riley.....	364	394,695	7.0	.55	5.6	3.076	22.55			
Agra.....	361	369,900	6.0	.25	5.65	4.99	24.714			
Mullinville.....	361	277,010	7.4	.2	10.3	2.376	22.6	*	*	*
Barnard.....	359	683,380	5.0	.1	10.3	4.176	21.9	*	*	*
Reading.....	358	399,089	10.0	.5	7.0	5.176	27.75			
Bison.....	357	424,754	6.5	.35	11.95	2.55	23.674	*	*	*
Gaylord.....	356	284,070	18.0	.5	9.6	1.95	32.374	*	*	*
Lane.....	351	274,995	7.0	.5	9.45	3.431	22.705		15,000	

City	Population	Assessed Valuation	City Tax Rate	Township Tax Rate	School Tax Rate	County Tax Rate	Total City Rate (incl. state tax, 2.326 mills)	Bonded Debt to be paid off by spec. assessment	Bonded Debt to be paid off by gen. prop. levy.	Other Bonded Debt
Severance.....	350	417,900	6.5	.25	5.59	5.166	21.82			
Galva.....	350	275,899	7.25	.1	13.8	2.376	25.85		7,000	
Soldier.....	346	333,317	2.0	.75	7.3	4.455	21.83			4,800
DeSoto.....	345	290,754	8.8	.5	13.0	3.576	34.1			
McDonald.....	341	309,944	11.0	.25	16.5	6.034	36.108	*	*	*
Munden.....	339	194,913	17.1	.2	12.0	3.476	35.1		17,200	
Wilsey.....	337	206,610	8.0	.2	9.0	2.976	28.5		18,000	
Mildred.....	336		4.5	.5						
Beverly.....	334	396,647	2.5	.5	8.3	4.176	21.8			
Latham.....	334	186,530	5.0	2.0	3.5	2.776	19.9			
Havenville.....	333	254,869	9.0	.4	7.2	3.376	29.8		6,500	
Harveyville.....	333	281,063	15.0	1.3	12.0	4.676	34.3			
Alden.....	333	291,057	2.0		11.7	3.426	19.45		19,000	
Plains.....	333	572,767	9.5	.5	14.053	6.126	32.503	*	*	*
Irving.....	331	352,698	3.0	.75	10.75	2.4	19.224	*	*	*
Bushton.....	326	435,939	7.0	1.2	4.1	3.426	20.85		12,100	
Dresden.....	325	266,824	6.0	.5	12.2	7.616	32.6			
Leonardville.....	325	401,755	6.0	.75	4.8	3.076	21.55			35,000
Sharon.....	325	293,898	10.0	.75	9.25	4.676	29.5		20,000	
Edgerton.....	323	237,633	12.0	.1	9.3	3.576	33.3			4,900
Gridley.....	321	642,708	8.8	2.5	11.05	6.71	31.384	*	*	*
Havana.....	318	186,977	4.0		9.33	6.44	22.094	*	*	*
Woodbine.....	318	448,634	4.0		8.3	2.376	17.0			
Rantoul.....	317	227,585	5.	.5	11.38	3.431	22.635	*	*	*
Woodston.....	314	382,206	5.0	.65	15.0	6.27	29.244	10,000		
Lecompton.....	310	279,663	7.0	.75	13.1	4.746	34.41	1,800		
Mayetta.....	309	286,291	5.0	.52	8.1	4.456	25.4		11,000	
Randall.....	304	321,350	2.5	.75	12.73	2.176	20.48	*	*	*
Ramona.....	303	291,825	4.0	.3	11.8	1.876	20.3			
Dunlap.....	300	232,723	10.0	.3	12.4	2.976	34.0			
Olsburg.....	300	349,612	1.5	.5	5.95	3.376	13.65	*	*	*
Uniontown.....	300	250,877	3.0	2.66	9.0	8.3	26.184	*	*	*
Dorrance.....	299	307,080	3.0	.1	7.8	3.646	20.07			
Hamilton.....	298	485,491	12.5		6.2	3.15	29.114			
Green.....	297	397,150	6.0		11.6	2.826	24.25		4,000	
Garden Plain.....	296	166,240	21.65	1.5	12.0	4.276	43.0		19,000	
Morland.....	296	406,536	5.5		8.75	8.42	29.494		32,000	
Allen.....	296	254,701	6.0	.3	9.5	5.176	26.4		6,000	
Dearing.....	295	130,819	10.0		16.0	6.44	34.764			
Elk Falls.....	295	173,056	6.0	.5	8.3	2.85	22.054			
Simpsons.....	295	319,116	10.0	1.91	10.7	3.206	33.14		6,500	
Simpson*.....	295	26,341	10.0	.5	10.7	4.17	32.694		6,500	
Vermillion.....	294	387,011	5.0	.5	11.6	2.4	21.824	*	*	*
Athol.....	294	378,280	5.5	.75	15.4	1.95	25.924	*	*	*
Grainfield.....	290	313,140	5.0	.625	12.75	5.3	25.999	*	*	*
Prescott.....	290	235,660	6.0	.75	7.5	6.276	22.85		3,000	
Durham.....	288	288,312	5.5	1.0	8.6	1.876	19.3			
Chase.....	287	216,214	10.5		5.9	3.426	28.15	12,500		
Ransom.....	285	450,920	13.0		8.42	3.476	31.22		30,000	
Utica.....	285	218,660	20.0	.2	15.9	3.476	41.9	*	*	*
Deerfield.....	284	239,680	5.0	.25	19.0	7.676	34.25		2,400	
Linn.....	282	379,577	3.0	.1	4.1	3.376	12.9	*	*	*
Hazelton.....	281	391,162	7.0	.75	12.0	4.676	26.75		12,000	
Palco.....	281	442,879	6.0	2.21	22.4	6.27	39.204			14,000
Selden.....	280	352,834	13.0	.5	21.62	4.625	42.069	*	*	*
Isabel.....	277	330,544	3.5	.5	18.5	4.676	29.5			
Oneida.....	276	282,440	2.0	.5	5.0	3.0	12.824	*	*	*
Benedict.....	275	148,655	3.2		22.25	4.376	32.15			
Aurora.....	275	375,865	4.0	.75	1.35	4.67	13.094			900
Bluff City.....	272	287,627	12.0	.626	8.3	4.8	28.05		17,000	
Ford.....	272	236,632	8.5		14.25	4.68	29.754	*	*	*

§Mitchell County *Cloud County

City	Population	Assessed Valuation	City Tax Rate	Township Tax Rate	School Tax Rate	County Tax Rate	Total City Rate (incl. state tax, 2.326 mills)	Bonded Debt to be paid off by spec. assessment	Bonded Debt to be paid off by gen. prop. levy.	Other Bonded Debt
Reserve.....	270	173,104	5.0	.35	6.11	3.302	19.226		4,900	
Redfield.....	269	202,426	3.0	1.86	6.2	8.3	21.684			
Bunkerhill.....	268	378,056	8.5	.26	7.6	3.646	22.33		17,000	
Neosho Rapids.....	267	183,703	8.0	1.0	6.7	5.176	25.5			
Netawaka.....	267	282,121	6.0	.53	9.7	4.456	23.01		800	
Geuda Springs.....	266	163,880	20.5	.7	17.1	4.376	45.0	*	*	*
Lorraine.....	265	297,340	2.0		8.1	3.1	19.124			
Manchester.....	263	223,913	6.0		12.8	2.376	25.5			
Sawyer.....	263	225,626	11.0	.5	15.1	4.686	33.61			
Colwich.....	262	198,305	10.0	.1	1.95	4.276	18.65	*	*	*
Morganville.....	262	390,605	8.25	.75	11.4	2.826	27.05		22,000	
Tampa.....	262	400,931	3.4		8.6	1.876	16.2		*	*
Lost Springs.....	261	269,711	6.5	.3	9.4	1.876	20.4	*	*	*
Lincolnville.....	260	319,663	7.0	.5	10.3	1.876	22.0			
Silver Lake.....	260	226,223	10.0	.75	4.7	6.986	24.76	*	*	*
Andale.....	259	180,670	15.0	.25	2.0	4.276	25.1		26,000	
Clayton.....	258	176,814	11.0	.3	18.7	5.176	43.5		16,000	
Maple Hill.....	255	183,198	6.0	1.1	3.0	4.676	20.1		2,000	
Savonburg.....	254	290,000	7.0	.3	16.1	4.176	29.9	10,000		
Goddard.....	255	164,360	16.0	1.73	10.75	4.276	35.08	*	*	*
Jennings.....	253	302,132	5.5	.5	18.5	7.616	38.4		9,000	
Partridge.....	253	285,801	18.8		5.3	3.976	32.6		26,820	
Hesston.....	250	391,401	6.0	.5	3.4	3.776	16.0	*	*	*
Milford.....	250	233,705	6.0	.5	9.2	5.076	25.1		6,500	
Cullison.....	249	306,641	7.3	.5	7.3	4.686	25.61		14,000	
Elmdale.....	248	121,220	2.0		10.67	3.52	18.514	*	*	*
Windom.....	248	313,695	6.0	.2	9.5	2.376	20.4		9,000	
Liberty.....	247	174,844	6.75		12.0	6.44	27.514	*	*	*
Powhattan.....	247	272,740	6.75	.1	9.56	3.302	22.036	*	*	*
Dwight.....	246	348,878	4.0	.3	11.1	2.976	20.70	*	*	*
Waldo.....	246	253,915	10.5	.25	13.5	3.646	29.92		9,000	
Delia.....	244	226,416	8.0	.27	11.9	4.456	26.95	*	*	*
Tribune.....	243	253,658	18.0	.2	13.6	5.0	39.124	*	*	*
Hepler.....	241	241,407	10.0	.75	10.0	8.65	33.724		6,500	
Denison.....	240	214,039	4.0	.28	6.75	4.456	22.81		10,000	
Princeton.....	240	198,015	5.0	.5	11.44	3.431	22.695			
Fontana.....	240	163,200	1.0	1.75	7.6	6.044	27.718	12,000		
Agenda.....	239	320,125	2.0	.1	7.0	3.476	14.9	*	*	*
Elsmore.....	236	220,385	12.0	.3	11.9	4.176	30.7		8,500	
Derby.....	235	185,985	4.0	.75	9.0	4.276	21.6			
Olpe.....	235	279,721	6.5	.5	1.90	5.176	16.4	*	*	*
Assaria.....	234	268,142	6.0	.25	3.7	3.076	20.85			
Culver.....	234	259,323	4.5		13.9	4.0	24.734		3,000	
Hudson.....	235	329,772	6.5	1.20	9.0	3.276	22.3		14,000	
Cambridge.....	233	218,366	4.5	.2	8.3	4.676	20.0	*	*	*
Coyville.....	232	148,520	3.0	.47	12.0	2.376	22.17			
Elbing.....	230	106,900	4.0	2.0	10.1	2.776	21.2			
Mapleton.....	230	180,223	4.25	.1	7.3	8.3	22.274			
Tipton.....	230	288,643	10.5	1.46	1.69	3.206	19.18			
Easton.....	228	163,000	8.0	.5	6.1	5.876	25.7			
Walton.....	228	222,240	5.0	.5	10.8	3.776	22.4		5,000	
Circleville.....	226	240,959	7.0	.75	6.03	4.456	23.56		4,200	
Spivey.....	226	200,829	8.75	1.40	10.75	4.42	30.194		9,000	
Offerle.....	225	307,671	5.0	.5	11.7	4.88	29.004			17,000
Oketo.....	225	201,365	8.0	1.9	9.0	2.4	24.374			
Waldron.....	225	173,866	15.0	.112	9.4	4.8	31.636	*	*	*
Benton.....	224	221,450	4.0	.5	12.3	2.776	21.9	*	*	*
New Albany.....	223	158,920	3.0	1.05	18.0	4.376	28.75			
Bartlett.....	222	218,840	3.0	.88	7.85	4.926	21.98			
Edmond.....	213	151,010	7.5	.7	17.1	5.176	32.8	10,000	3,000	
Brookville.....	212	219,190	8.0	.75	2.6	3.076	18.75			
Horace.....	212	132,723	19.0	.2	12.0	5.0	38.524	*	*	*
St. George.....	211	207,034	9.0	.75	7.85	3.376	29.3			

City	Population	Assessed Valuation	City Tax Rate	Township Tax Rate	School Tax Rate	County Tax Rate	Total City Rate (incl. state tax, 2.326 mills)	Bonded Debt to be paid off by special assessment.	Bonded Debt to be paid off by gen. prop. levy.	Other Bonded Debt.
Mahaska.....	210	230,142	6.1	.1	9.0	3.376	20.8	*	*	*
Hunnewell.....	209	246,435	3.0		6.2	4.376	20.4			
Hamlin.....	208	183,432	7.8	.35	8.79	3.302	22.566	*	*	*
Labette.....	207	119,890	5.0	.84	5.5	4.926	21.59	*	*	*
Narka.....	207	259,889	5.0		8.5	3.476	19.3	*	*	*
Louisville.....	207	82,005	13.5	.75	9.95	3.376	29.90	*	*	*
Admire.....	205	298,028	5.0	.3	11.3	5.176	24.1	*	*	*
Galesburg.....	205	223,530	3.0		11.5	5.09	21.914			
Hunter.....	205	229,097	12.0	2.16	7.87	3.206	33.13			
Langdon.....	204	149,805	18.8	.75	12.2	3.976	38.05	*	*	*
Edwardsville.....	203	160,000	8.0							
Plevna.....	202	150,493	11.0	.75	7.7	3.976	28.85	7,000		
Brewster.....	200	326,377	8.75	1.75	23.1	3.75	39.674		26,000	
Emmett.....	200	199,622	8.5	.75	3.25	3.376	24.2		14,500	
Nashville.....	200	239,216	4.5	1.1	8.55	4.42	23.894			
Olmitz.....	200	222,415	7.0		1.25	3.776	14.35		5,000	
Winona.....	200	254,757	21.75	2.0	19.2	7.35	51.624			
Belvue.....	199	220,819	12.0	.5	13.0	4.476	32.3	6,000		
Iuka.....	198	196,000	6.0		6.5	4.686	19.51		1,000	
Willis.....	197	131,313	8.0	.25	3.7	3.302	22.956		8,000	
Denton.....	193	236,602	1.5	.25	9.25	5.166	21.63			
Cedar Point.....	190	67,750	7.5	.88	11.4	5.4	27.504	*	*	*
Collyer.....	190	363,204	12.0	.7	11.0	6.28	32.394		12,000	
Maize.....	189	117,145	9.0	.75	11.25	4.276	27.6	*	*	*
Stark.....	189	203,345	6.0		8.5	5.09	21.914			
Huron.....	188	176,455	4.0	.5	7.0	6.151	21.725		1,200	
Zenda.....	188	213,770	2.0	1.0	4.3	4.42	18.644			
Niotaze.....	186	132,066	4.0		17.4	6.476	30.2			
Lancaster.....	184	185,418	2.5	.5	3.55	6.151	16.775			
Vining.....	183	39,435	5.0	.75	5.2	2.826	18.1			
Vining*.....	183	108,581	5.0	.2	7.0	3.376	17.9	*	*	*
Prairie View.....	183	258,885	5.0	.75	20.35	3.99	32.414			
Palmer.....	180	262,974	4.0	.1	7.9	3.376	17.7	*	*	*
Kanorado.....	175	331,085	15.0		26.6	7.376	51.3		25,000	
Viola.....	173	131,405	5.0		13.25	4.276	34.85	*	*	*
Virgil.....	173	428,568	6.0	.29	6.22	3.15	23.644			
Scottsville.....	165	193,847	5.0	1.5	10.22	3.206	22.25	*	*	*
Montezuma.....	163	150,000	13.0		21.5	5.276	42.1	*	*	*
Grinnell.....	162	230,330	9.0	1.5	10.25	5.3	28.374	*	*	*
Longford.....	155	161,820	3.0	.5	6.7	2.826	17.75			
Johnson.....	150	96,000	1.5	1.75	10.0	5.80	22.374			
Sublette.....	150	181,061	5.0		9.0	5.5	27.824		20,000	
Satanta.....	150	232,926	21.5		8.9	5.5	44.224		30,000	
Rolla.....	150	210,705	8.0	1.3	23.0	4.3	38.924	*	*	*
Cedar.....	149	128,670	4.25	.3	9.4	1.95	18.224	*	*	*
Frederick.....	145	164,719	6.0		4.9	3.426	16.65	*	*	*
Parkerville.....	144	100,000	2.5	.4	11.4	2.976	19.6			
Coolidge.....	144	400,455	7.0	1.8	17.5	6.176	34.8	*	*	*
Wellsford.....	140	71,110	0	.5	8.8	2.376	20.0			
Willard.....	134	102,889	7.5	.5	9.9	6.986	27.21	*	*	*
Gove.....	132	151,920	11.0	.3	10.0	5.3	36.674		5,250	
New Cambria.....	127	185,174	7.0	.25	5.4	3.076	18.05			
Russell Springs.....	115	80,796	4.0	5.0	44.7	7.35	63.374			
Ulysses.....	103	199,215	6.0	.5	14.3	7.7	30.824	*	*	*
Wilmore.....	100	271,645	3.8	2.32	13.6	6.476	28.52	*	*	*
Galatia.....	65	214,390	11.0		6.0	3.776	23.1			
Freeport.....	56	151,076	2.5	5.96	2.7	4.8	13.92			

Clay County *Washington County

CITIES OF THE FIRST CLASS

	Kansas City 101,177	Wichita 72,217	Topeka 50,022	Hutchinson 23,298	Pittsburg 18,052	Leavenworth 16,912	Parsons 16,028	Salina 15,085	Coffeyville 13,452	Atchison 12,630	Fort Scott 10,693
Total City	13.22	9.0	10.84	10.4	12.325	16.0	11.19	9.1	13.735	16.75	13.64
General	4.55	.3		1.8	2.	2.5	1.23	2.31	2.5	2.5	2.5
Street & Alley	1.79	.6539				.5					1.25
Health & Sanitation	1.47	1.3864		.06	.125					.2	
Recreation	.5										
Bond & Interest	4.75	1.1084	2.374	.9	2.3	5.15	2.07	1.19	2.65	8.0	2.15
Park		.5	.5	.4	.5	.5	.07	.356	.2	.5	.4
Judgment	.16				.1						
Light			.198		.8	3.09	.67	1.57	.9	2.00	2.10
Fire Department		1.9066	1.072	1.5	2.	1.85	1.8	.725	2.5	1.8	2.
Firemen's Pension		.1									
Library		.25	.2	.4	.5		.48	.245	.45	.06	.3
Nursing Association		.1342	.2								
Donation Fund		.116	.032		.1						
Band & Music			.064	.3	.1		.2	.174	.125	.12	.04
Bridge			.2			.5					
New Industries										.5	
General Improvement					2.	2.0	1.9	.49	1.5	.5	2.0
Special Light					.15		.04				
Sewage					.5		.58	1.26	.2		
Paving		1.9					.38		2.5	.5	
Day Nursery				.25							
Decoration Day									.01		
Special Improvement								.06			.9
Municipal Farm		.092									
Rest Room					.15					.07	
Inspection Department		.2018									
Water Hydrant					1.						
Police Pension Fund		.1									
Police Department		2.1507									
Cemetery									.2		
Water Department							1.0				

CITIES OF THE SECOND CLASS

	Lawrence 12,456	Independence 11,320	Emporia 11,273	Arkansas City 11,253	El Dorado 10,395	Chanute 10,286	Newton 9,781	Ottawa 9,018	Iola 8,513	Manhattan 7,989	Winfield 7,933	Junction City 7,533	Wellington 7,048
Total City	9.0	17.84	13.0	14.9	16.0	9.3	9.9	9.745	17.0	11.8	10.75	12.3	16.75
General	2.73	2.71	2.96	3.0	3.0	3.0	2.5	2.1	3.0	3.0	3.0	2.5	2.25
Street & Alley	.95	.28	2.0	2.0		.8	3.0	1.5	2.0	.8	1.25		.75
Health & Sanitation		.18											
Bond & Interest	1.08	10.28	4.6	5.4	7.1	2.45	1.8	3.6	9.8	5.3	3.75	5.0	9.25
Park	.2	1.0	.2	1.0	.1	.5	.4	.8	.8	.2	.4	.5	1.0
Light	.69	.83	.6	.8	.8			.25		.3	.5	1.0	.5
Fire Department	1.2	1.0	1.6	.8	1.75	.9	1.0	.4	.5	.5		.9	1.25
Library	.45	.78	.54	.5	.4	.55	1.0	.45	.4	.5	.5		.75
Nursing Association			.2	.2				.075			.2		
Band & Music		.2	.2	.3	.1	.2	.2		.4	.2	.45		.2
General Imp	.8	.33						.07				1.0	
Sewage					.4							.2	
Special Improvement				.3					.1				
Rest Room				.3									
Water Hydrant								.5		.5		.5	.5
Cemetery		.25		.2		.15			.3	.2	.2		
Water Department				.4							.5		
Bridge					2.71								
Hospital	.4											.7	.3
Garbage Disposal	.5								.3				

CITY TAX RATE BULLETIN, 1923

	Pratt 5,186	Dodge City 5,061	Abilene 4,895	Osawatimie 4,772	Galena 4,712	Concordia 4,705	Cherryvale 4,698	McPherson 4,595	Great Bend 4,460	Augusta 4,219	Herington 4,065	Horton 4,009	Fredonia 3,954
Total City.....	17.0	13.0	8.7	16.15	17.25	8.35	16.4	7.5	11.25	15.25	17.75	12.5	14.2
General.....	2.8	2.5	1.75	2.8	2.0	2.0	1.5	1.0	2.0	3.0	2.3	2.5	2.0
Street & Alley.....	.8	1.9	2.5	1.0	3.0	1.0	1.0	.78		2.5	1.1	1.6	1.0
Bond & Interest.....	12.7	4.5	2.0	10.0	7.0	2.8	9.5	2.98	4.5	7.0	11.7	2.7	9.5
Park.....	.2	1.0	.3	.2	1.0	.25	.2	.45	.32		.3	.2	.5
Judgement.....											.35		
Light.....		.9	.8	.5	2.0	.9	1.0	.63	.5	1.0	.4	1.0	.65
Fire Department.....		.7	1.0		1.5	.5	2.0	.3	.5	.5	.2	1.8	
Library.....	.5	.6	.5	1.0		.7	1.0	.45	1.0	.75	.8		.3
Nursing Association....		.2											
Band & Music.....		.2	.35			.2	.2	.2			.2	.2	
General Imp.....									1.1			2.0	
Special Improvement..									.35				
Water Hydrant.....			.5	.4	.5						.2	.5	
Cemetery.....				.25	.25			.25	.25				.25
Water Department.....		.5						.46	.5	.5	.2		

	Neodesha 3,943	Garden City 3,848	Clay Center 3,715	Liberal 3,613	Baxter Springs 3,608	Caney 3,427	Beloit 3,315	Olathe 3,268	Paola 3,268	Frontenac 3,225	Hiawatha 3,222	Norton 3,180	Hays 3,165
Total City.....	13.5	17.6	14.5	13.0	17.0	19.36	8.925	8.55	11.7	20.0	11.5	18.75	22.6
General.....	3.0	3.0	3.0	1.0	3.0	3.0	3.0	2.5	2.25	3.5	3.0	3.0	3.0
Street & Alley.....	3.		2.0	1.0	1.5	2.0		1.3	.5	3.0	1.0	1.5	2.85
Bond & Interest.....	4.0	11.0	4.5	9.0	9.75	11.26	3.5	2.5	5.75	8.5	5.5	11.0	6.45
Park.....	1.0	1.0	.5	.25		.2	.5		.5	.5			.24
Light.....		.25	2.0	.5	.25	.7	.5	.5	1.0	2.0	1.0	2.0	1.85
Fire Department.....	1.0	1.0	.5	.75	.5	1.0		.5		1.0			1.39
Library.....	.6	.4	.5	.5	1.0	.5	.2	1.0	.75		.6	.5	.5
Band & Music.....	.2	.2					.5		.2		.4		.2
General Imp.....													4.85
Sewage.....													.27
Special Improvement..							.025						
Rest Room.....	.2									.5			
Water Hydrant.....		.25	.5		1.0	.5			.5				.5
Cemetery.....	.5	.5				.2		.25	.25	.5		.25	
Water Department.....			1.0				.5					.5	.5

[illegible]

	Holington 2,395	Oswego 2,386	Osage City 2,376	Garnett 2,329	Yates Center 2,306	Belleville 2,254	Burlington 2,236	Caldwell 2,191	Sterling 2,000	Sabetha 2,003	Kinsley 1,986	Weir 1,945	Marion 1,928
Total City.....	15.0	22.11	15.5	19.2	15.3	22.225	12.5	21.05	13.1	16.5	19.0	11.5	14.7
General.....	3.0	3.0	3.0	3.0	3.5	2.35	1.5	2.0	2.0	3.0	3.0	3.0	3.0
Street & Alley.....		3.0	3.0	3.0	2.0	1.5	2.0	.8	1.5		3.0	3.0	2.0
Bond & Interest.....	8.0	10.31	7.5	9.2	6.0	16.75	2.7	15.5	6.7	8.6	7.16		7.0
Park.....		1.0			.3				1.0	.2	1.0		.5
Light.....	.5	2.0	2.0	2.0	1.5	.125	1.0	.9	.7	.8	2.0	2.0	.5
Fire Department.....	.5			.75		1.25		.4	.2	.2	2.0	2.0	.5
Library.....		1.0		.5	.7		.5	.4	.3	1.0		1.0	.5
Band & Music.....		.3		.2						.2	.34		.2
General Imp.....	3.0						3.7			2.0			
Sewage.....		.5											
Rest Room.....		.5							.2				
Water Hydrant.....		.5									.5	.5	
Cemetery.....				0.5		.25	.1	.25					
Water Department.....				.5	1.30		1.0	.8	.5	.5			.5

	Lindsborg 1,897	Seneca 1,885	Minneapolis 1,842	Harper 1,770	Scammon 1,694	Osborne 1,635	Bonner Springs 1,626	Lincoln 1,613	Chetopa 1,519	Florence 1,317	Nickerson 1,049	La Harpe 1,001
Total City.....	7.0	22.0	11.61	17.8	20.2	11.0	8.0	8.6	35.25	33.6	13.0	21.5
General.....	2.5	2.0	3.0	2.5	3.0	2.1	3.0	3.0	3.0	3.0	3.0	2.0
Street & Alley.....	1.5		2.5	.25	3.0	1.4	2.0	1.0	3.0	3.0		3.0
Recreation.....										.2	3.0	
Bond & Interest.....	3.0	15.0	4.76	14.0	6.2	4.5	1.15	2.25	6.0	25.5	1.0	85.5
Park.....			1.0							.2		1.0
Judgment.....					4.							
Light.....		1.0			2.0	1.0	1.3	1.0	2.0	1.5		2.0
Fire Department.....		1.0			2.0	.2			.25	.25		
Library.....		.5		.1		.4		.5			.4	
Band & Music.....		.5	.35	.2				.25		.2	.5	
General Imp.....		1.5				1.1					5.1	
Sewage.....									18.0			
Special Improvement..				.5								
Water Hydrant.....		.5				.3	.35					.5
Cemetery.....		.5		.25						.25		4.5
Water Department.....									3.0	.5		1.0
Hospital.....								.6				

CITIES OF THE THIRD CLASS

	Peabody 2,455	Arma 2,180	Ellsworth 2,065	Sedan 1,885	Ellis 1,876	Stafford 1,752	Oakland 1,721	Russell 1,700	St. John 1,671	Burlingame 1,330	Smith Center 1,567	Kiowa 1,539	Blue Rapids 1,534
Total City.....	12.1	21.0	11.5	21.0	18.0	19.0	5.0	12.0	25.0	14.0	30.4	15.00	7.5
General.....	1.5	3.0	2.24	2.0	1.0	2.0	2.00	1.5	1.5	3.0	3.0	3.00	2.75
Bond & Interest.....	7.5	9.0	6.9	12.0	10.0	14.5		5.625	20.25	6.5	21.3	10.1	2.25
Park.....	.4	.5		1.0		.5			.5	.5	.1		.50
Library.....	.5		.23	.5		.5		.5			.7		
Fire Department.....	.2	2.0									.3		
Light.....	.9	1.0	1.0	2.0	1.0		1.0	1.0	.5	2.	2.	1.00	
Band.....		.5			.25								
Cemetery.....									.25				
Street & Alley.....	1.0	3.0		2.0		1.5	2.0	2.5		2.5	3.	.90	2.0
General Improvement		2.0	.6									5.40	
Water.....			.5					.375					
Hydrant.....				.5				.5					
Sewer.....				1.0	1.25				.5				
Paving.....					3.6								

CITY TAX RATE BULLETIN, 1923

	Downs 1,508	Wamego 1,588	Hillsboro 1,451	Washington 1,406	Mankato 1,326	Stockton 1,324	St. Marys 1,321	Frankfort 1,314	Phillipsburg 1,310	Medicine Lodge 1,305	Pleasanton 1,291	Oberlin 1,247	Mulvane 1,239
Total City.....	29.5	17.25	10.0	20.5	11.	11.0	16.4	11.80	15.10	9.25	8.0	29.0	12.5
General.....	3.0	3.		3.	3.	2.75	3.0	2.50	3.00	3.00	3.0	3.0	3.0
Bond & Interest.....	4.5	7.	10.0	11.2	5.4	3.0	4.9	1.80	7.00	4.00	1.0	19.0	7.0
Park.....		1.		1.		.5	1.0	2.00	.60	.25		.5	.5
Library.....	.5			.7	.5	.75				.50			
Fire Department.....		5.		.35			1.0	1.00	.50			2.0	
Light.....		.5		1.	.9	1.25	2.5	1.70	1.00	1.50	2.0	1.0	
Band.....						.5	.5	.4					
Cemetery.....		.25											
Street & Alley.....	1.5			3.	1.2	1.75	3.0		1.00		2.0	3.0	2.0
General Imp.....	20.0	3.											
Water.....						.5							
Hydrant.....		.5					.5					.5	
Hospital.....		1.50											
	Valley Falls 1,218	Greensburg 1,215	Coldwater 1,207	Arcadia 1,175	Erie 1,167	Halstead 1,163	Elkhart 1,160	Ashland 1,147	Baldwin 1,137	Conway 1,120	Colby 1,114	Scott City 1,112	Protection 1,109
Total City.....	13.0	10.5	18.0	17.7	14.25	10.3	19.75	16.75	10.6	7.70	26.0	29.0	24.3
General.....	3.0	3.	3.0	3.0	2.0	2.5	3.0	3.0	2.95	3.0	3.0	5.0	3.0
Bond & Interest.....	8.0	3.75	13.5	5.0	10.25		14.0	9.75	4.0	.50	21.0	21.0	17.3
Park.....			.5	1.0		.4	.5			.50			1.0
Library.....			.5	.2		.4			.25				
Fire Dept.....		.25					.5	.5	.25				
Light.....		1.0	.5			1.0	1.0	1.0	1.0	1.50			
Cemetery.....		.5					.25			.25			
Street & Alley.....	2.0	3.0	1.0	2.0		1.5	.5		2.0	2.00	2.0	3.0	2.5
General Imp.....								2.5					
Water.....				6.0		3.0							
Hydrant.....							.5						
Sewer.....			1.0										.5
Paving.....						2.0							
	Ellinwood 1,103	Cherokee 1,091	Solomon 1,071	Clyde 1,063	Howard 1060	Syracuse 1,059	Cedarvale 1,044	Cottonwood Falls 1,044	LaCygne 1,028	Wilson 1,020	Altoona 1,016	Troy 1,013	Douglass 1010
Total City.....	12.75	11.75	11.0	8.0	18.5	11.0	16.	16.0	12.0	6.22	26.6	26.6	34.12
General.....	3.	3.0	2.0	3.0	3.	3.	3.	1.	3.	3.	2.	2.	3.
Bond & Interest.....	7.5	3.0	6.0	.8	1.5	9.5	3.	12.	6.5	5.0	7.72	10.5	22.87
Park.....							.5		1.0		.5		.5
Library.....										.5			.5
Fire Department.....	.2	.5	.5		.5		1.0			.5	1.		2.
Light.....	.75	2.0	1.0	1.0	2.	2.		1.	2.	1.0	1.		1.
Band.....												.6	
Cemetery.....		.25											.25
Street & Alley.....		3.0	1.5	2.2	2.	3.	3.	2.	3.		3.	1.5	3.
General Imp.....	.8				4.5					1.5			
Water.....	.5			1.0					.5	.5			.5
Hydrant.....						.5		.5					
Sewer.....												1.0	
Paving.....												11.0	
Rest Doom.....													.5

	Plainville 1,004	Wakeeney 1,003	Colony 997	Treعه 991	Enterprise 975	St. Paul 974	Tonganoxie 971	Moline 950	Hanover 947	Strong City 944	West Mineral 938	Atwood 919	Ness City 905
Total City.....	17.0	24.0	16.5	10.0	16.6	9.5	13.0	17.2	17.5	14.00	11.0	27.00	15.5
General.....	3.0	5.0	3.0	3.0	3.0	2.0	3.0	3.0	3.	3.0	3.0	3.00	2.5
Bond & Interest.....	9.0	13.5	7.5		11.6	3.0	6.0	3.5	7.5	8.50	3.	18.00	10.
Park.....			.5		.3			.2	1.0			1.00	
Library.....	.5		.5										
Fire Department.....			.5	1.0		1.0	1.0		.5		1.0	2.00	
Light.....	1.5	2.0	1.0	3.0	1.5			2.0	2.0	1.	1.0	2.00	1.
Street & Alley.....				3.0	1.7	2.0		3.0	3.0	1.	3.		2.
General Imp.....	3.0	3.0	3.0				3.0	4.5					
Water.....								1.0		.50			
Hydrant.....		.5							.5			.50	
Rest Room.....					.5							.5	

	Delphos 870	Chapman 853	Belle Plaine 839	Meade 838	Onaga 838	Bucklin 835	Toronto 829	Lebanon 822	Miltonvale 821	Le Roy 815	Sharon Springs 815	Highland 809	La Crosse 808
Total City.....	7.5	12.9	30.5	11.	10.6	10.6	10.3	7.0	11.0	11.0	15.0	24.2	16.50
General.....	2.5	3.0	3.0	1.	3.	3.0	3.0	3.0	2.0	2.5	3.0	2.0	2.00
Bond & Interest.....	2.0	6.9	22.0	5.	2.0	3.0	1.25	5.70	2.75	8.0	13.7	3.0	10.00
Park.....	.1			1.	.5	.3			.25	.5			
Library.....								.5					
Fire Dept.....	.2	.1	1.0		.1		.5			1.0	2.0		.50
Light.....	2.7		1.0	.2	2.0	1.0	1.0	1.5	1.0	1.0	1.0	2.0	1.00
Band.....											.5		
Cemetery.....									.5				.50
Street & Alley.....		2.8	3.0	2.	3.0	2.0	1.25	.3	1.5	2.0	2.0	3.0	1.00
General Imp.....												1.0	
Water.....			.5			1.0			3.0				
Hydrant.....		.1											.50

	Jewell 805	Mound Valley 803	Madison 795	Alma 789	Cawker City 788	Oakley 768	Paxico 784	Marquette 780	Greenleaf 778	Kanopolis 762	Eskridge 759	Wellsville 756	Macksville 753
Total City.....	15.0	16.25	12.0	11.	15.5	6.2	7.25	9.0	11.0	6.0	6.0	11.0	11.00
General.....	3.0	3.0	4.	3.0	3.	3.	3.	3.	2.5	3.	2.0	2.0	3.00
Bond & Interest.....	5.0	6.0	3.	6.9	3.	7.25	1.1	1.8	3.25	5.5		6.0	2.50
Park.....		.5		.7		1.0		.5			.5		.50
Fire Department.....	2.0	2.0		.5							.5		
Light.....	2.0	1.5			2.	.5		1.	1.25	1.0	1.0	2.0	.50
Band.....													.50
Cemetery.....		.25		.2									
Street & Alley.....	3.0	3.0	3.	1.1	3.	2.5	1.0	.75	2.0		2.0	1.0	4.00
General Imp.....							1.1			1.5			
Water.....								.5					
Hydrant.....						.25							
Sewer.....						.5							
Rest Room.....						.5							

	Burns 622	Centralia 619	Waverley 619	Axtell 617	Effingham 616	Hoxie 616	Glen Elder 615	Haviland 607	Altamont 603	Elgin 600	Victoria 600	Cimarron 599	Ogden 596
Total City.....	12.25	10.50	10.0	6.0	10.0	22.5	7.0	4.0	14.5	31.6	18.5	12.5	15.0
General.....	2.0	3.0	2.5	3.0	2.0	3.0	2.0		3.0	3.0	3.0	2.5	.85
Bond & Interest.....	5.5	2.0	4.1		7.0	14.0		.5	8.5	21.0	10.5	6.0	13.35
Park.....		1.0				.5						1.0	.25
Library.....		.5	.4										
Fire Department.....	1.0			2.0						2.0	.5		
Light.....	.5	1.0	1.0			1.0	1.0	1.0		2.0		1.0	
Band.....		.5				.5							
Cemetery.....	.25						.5						
Street & Alley.....	3.0	2.5	2.0	1.0	1.0	3.0	1.5	2.5	3.0	3.0	3.0	1.5	.55
Water.....							2.0					.5	
Hydrant.....						.5				.1			

	Kensington 595	McCune 591	Arlington 590	Bronson 590	Hope 589	Logan 585	Long Island 583	Longton 583	McFarland 579	Hartford 575	McLouth 575	Lebo 572	Blue Mound 570
Total City.....	13.0	20.0		7.0	17.00	6.50	6.00	6.25	4.50	6.00	3.00	6.00	8.00
General.....	3.0	3.0		1.5	3.0	2.50	3.00	2.00	3.00	2.00	3.00	2.50	3.00
Bond & Interest.....	8.0	14.5	11.3	1.5	10.00	2.00		1.00	.50	.25		.50	
Park.....			.5			1.00		.25					
Library.....								1.00	1.00				
Light.....	1.0		1.0		1.00	1.00	3.00	1.00		1.25		1.00	2.00
Cemetery.....			1.7										
Street & Alley.....	1.0	2.0	1.0		2.00			2.00	2.50			2.00	3.00
General Imp.....		.5		2.0									
Water.....			.5	2.0	1.00								

	Peru 570	Geneseo 561	Jetmore 559	Lakin 556	Louisburg 556	Whitewater 556	Spring Hill 555	Kirwin 553	White Cloud 553	Morrill 552	Severy 551	Westphalia 550	Haven 550
Total City.....	19.00	14.50	11.10	12.25		4.00	6.00	10.25	11.25	7.50	10.00	5.50	12.50
General.....	3.00	3.00	2.00	2.00		2.00	2.00	3.00	3.00	1.50	5.00	2.50	2.00
Bond & Interest.....	9.00	5.00	4.00	6.00			1.00	3.00		4.00	2.00		9.50
Park.....									1.00				.25
Library.....								.25					
Fire Department.....	2.00	.50	.50						2.00				7.00
Light.....	2.00	3.00	2.00	1.00			1.00		2.00			1.00	2.50
Cemetery.....				.25					.25				
Street & Alley.....	3.00		1.50	3.00			2.00	4.00		2.00		2.00	2.00
General Imp.....									3.00				
Water.....													2.50
Decoration.....			.10										
Road.....						2.00					3.00		

	Grenola 547	Scandia 547	Sylvia 542	Shawnee 538	Wakefield 531	Summerfield 539	Thayer 528	Lenora 520	Natoma 518	Gardner 514	Mount Hope 513	Byers 510	Otis 505
Total City.....	11.60	8.5	8.15	8.70	5.5	5.00	9.50	8.00	10.00	5.50	6.00	7.00	5.50
General.....	3.00	3.0	2.0	3.00	3.00	2.00	5.00	3.00	3.0	1.00	.50	2.00	
Bond & Interest.....	5.10	3.5	2.30	.70		2.20	1.00	2.00	5.50	1.00	3.50	3.40	2.00
Park.....							.25	.50					
Fire Department.....							.25		.50				
Light.....	1.00	1.00	1.00	2.00			1.00	.50	.50	1.00		.60	2.00
Band.....													.50
Cemetery.....	.50												
Street & Alley.....	2.00	1.00		3.00	2.50	.80	2.00	1.00	.50	2.50	2.00	1.00	
Paving.....			2.85										
Sidewalk.....								1.00					

	Williamsburg 404	Everest 403	Chautauqua 401	Preston 401	Randolph 401	Hoyt 400	Richmond 400	Rexford 400	Goff 398	Hamilton 398	Barnes 395	Haddam 392	Leoti 392
Total City.....	13.0	3.25	10.00	16.0	3.0	4.0	4.0	34.6	8.0		4.5	6.25	19.0
General.....	3.0	2.75	3.0	3.0	3.0	3.5	2.5	2.5	3.0		2.75	1.5	3.0
Bond & Interest.....	6.0	.50		10.0				27.5	1.0			3.75	10.5
Park.....								.6			.25		.5
Fire Department.....			2.0	.5				.5			.5		
Light.....	1.0		2.0	1.0			1.5	1.0	1.0			1.0	2.0
Street & Alley.....	3.0		3.0	1.0		.5		2.0			1.25		3.0
Water.....								.5					
Hydrant.....				.5									
Road.....									3.0				
	Portis 390	Westmoreland 386	Valley Center 386	Fairview 386	Winchester 386	Hardtner 385	Carbondale 383	Coats 383	Quinter 383	Earlton 381	Udall 381	Atlanta 379	Tescott 377
Total City.....	15.0	17.25	18.5	5.0	7.5	5.0	8.75	8.0	20.0	4.0	7.5	4.0	6.0
General.....	3.0	3.0	3.0	3.5	2.5	2.5	3.0		2.0	2.0	3.0	2.0	2.0
Bond & Interest.....	8.0	8.5	7.5				2.0	7.0	14.0				2.0
Park.....	.5		.5				1.0		1.0				
Fire Department.....			2.0		1.0								
Light.....	1.0	2.0	2.0		2.0	1.5		1.0	1.0		1.0		
Cemetery.....		.25			2.0		.25						
Street & Alley.....	2.0		3.0	1.5	2.0	1.0	2.5		2.0	2.0	2.0	3.0	2.0
General Imp.....		3.0											
Water.....											.5		
Hydrant.....	.5	.5	.5										
	Fall River 376	Esbon 375	Bern 375	Formoso 374	Lenexa 372	Bennington 371	Lehigh 370	Garfield 368	Gas 367	Linwood 365	Riley 364	Agra 361	Mullinville 361
Total City.....	4.0	9.75	12.0	7.0	10.0	7.0	8.00	19.5	5.0	7.0	7.0	6.0	7.4
General.....	2.0	3.0	3.0	2.0	3.0	3.0	3.0	2.5	3.0	2.5	3.0	2.5	1.7
Bond & Interest.....		3.75	3.0			3.0	2.0		14.0			1.75	4.8
Park.....		.50		1.0				1.0	.5				
Library.....				1.0									
Fire Department.....		.5	1.0		1.0							.50	
Light.....		.5	2.0		2.0			2.0			2.0	.75	
Street & Alley.....		1.0		2.5	4.0	1.0	2.0	2.5	2.0	2.0	2.5		.9
General Imp.....												.5	
Water.....		.5											
Road.....	2.0		3.0										
	Barnard 359	Reading 358	Bison 357	Gaylord 356	Lane 351	Severance 350	Galva 350	Soldier 346	De Soto 345	McDonald 341	Munden 339	Willsey 337	Mildred 336
Total City.....	5.0	10.0	6.5	18.0	7.0	6.5	7.25	2.0	8.8	11.0	17.1	8.0	
General.....	3.0	3.0	1.25	3.0	2.0	1.5	1.75	1.0	3.0	2.0	3.0	5.0	
Bond & Interest.....	2.0	2.0	3.0				5.0		3.8	7.0	9.6	2.0	
Park.....		.5			2.0								
Fire Department.....		.5									1.0		
Light.....		1.0	1.0	1.0	2.00				1.0		2.0	1.0	
Street & Alley.....		3.0	1.25	2.0	1.0		.5	1.0	1.0		1.0		
General Imp.....						5.0							
Water.....				12.0									
Hydrant.....											.5		
Sidewalk.....									2.0				

	Beverly 334	Latham 334	Havenville 333	Harveyville 333	Alden 333	Plains 333	Irving 331	Bushton 326	Dresden 325	Leonardville 325	Sharon 325	Edgerton 323	Gridley 321
Total City.....	2.5	5.0	9.0	15.0	2.0	9.5	3.0	7.0	6.0	6.0	10.0	12.0	8.8
General.....	2.5	2.0	2.0	3.0	2.0	2.0	3.0	2.0	3.0	4.0	3.0	3.0	2.5
Bond & Interest.....			3.5	10.0			4.5	2.0			7.0	4.0	3.3
Park.....			.5										
Fire Department.....												1.0	
Light.....		1.0	1.0	2.0		1.0						2.0	1.0
Street & Alley.....		2.0				2.0		3.0		2.0		2.0	2.0
General Imp.....			2.0										
Road.....									1.5				
Sidewalk.....									1.5				

	Havana 318	Woodbine 318	Rantoul 317	Woodston 314	Jecompton 310	Mayetta 309	Randall 304	Ramona 303	Dunlap 300	Olzburg 300	Uniontown 300	Dorrance 299	Hamilton 298
Total City.....	4.0	4.0	5.0	5.0	7.0	5.0	2.5	4.0	10.0	1.5	3.0	3.0	12.5
General.....	2.0	2.5	2.5	.75	2.5	2.0	2.5	2.5	2.0	.75	1.5	3.0	4.0
Bond & Interest.....				2.5	1.5			.5	7.0				6.5
Park.....													
Fire Department.....				.75									
Light.....				1.0		1.5				.75			
Street & Alley.....	2.0	1.5	2.5			1.5		1.0	1.0				
General Improvement						3.0					1.5		
Road.....													2.0

	Green 297	Garden Plain 296	Morland 296	Allen 295	Dearing 295	Elk a Fils 295	Simpson† 295	Simpson* 295	Vermillion 294	Athol 294	Grainfield 290	Prescott 290	Durham 288
Total City.....	6.0	21.65	5.5	6.0	10.0	6.0	10.0	10.0	5.0	5.5	5.0	6.0	5.5
General.....	2.0	2.0	2.5	3.0	3.0	3.0	3.0	3.0	3.0	1.0	2.0	2.0	2.5
Bond & Interest.....	1.0	10.0		1.0			2.0	2.0	1.0	3.0	3.0		
Park.....					1.		.5	.5	1.0	.2			
Fire Department.....		.5			1.0		1.0	1.0		.3			
Light.....	1.0	2.0		1.0	2.0		.5	.75		1.0		2.0	1.0
Street & Alley.....	2.0	1.0	2.5	1.0	3.0	3.0	2.0	2.0				2.0	2.0
Water.....							.5	.75					
Hydrant.....							.5						
Paving.....		6.15											
Sidewalk.....			.5										

	Chase 286	Ransom 285	Utica 285	Deerfield 284	Linn 284	Hazelton 281	Palco 281	Selden 280	Isabel 277	Oneida 276	Benedict 275	Aurora 275	Bluff City 272
Total City.....	10.5	13.0	20.0	5.0		7.0	6.0	13.0	3.5	2.0	3.2	4.0	12.0
General.....	3.0	2.5	2.5	2.0		3.0	1.0		1.0	2.0	3.0	2.0	2.0
Bond & Interest.....		8.0	12.0	3.0.			3.0	11.5			.2		8.0
Park.....	.5	.5				.5							
Library.....						.5							
Fire Department.....	2.0					.5							
Light.....	2.0	1.0	1.0			1.0	1.0	1.5	1.0			1.0	1.0
Street & Alley.....	3.0	1.0	1.0			1.0	1.0		1.5			1.0	
Water.....			3.0										
Hydrant.....						.5							

†Mitchell County. *Cloud County.

CITY TAX RATE BULLETIN, 1923

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	Ford 272	Reserve 270	Redfield 289	Bunkerhill 288	Neosho Rapids 267	Netawaka 267	Genda Springs 266	Lorraine 265	Manchester 263	Sawyer 263	Colwich 262	Moreauville 262	Tampa 262
Total City.....	8.5	5.0	3.0	8.5	8.0	6.0	20.5	2.0	6.0	11.0	10.0	8.25	3.4
General.....	2.5	4.0	3.0	3.0	2.0	2.0	3.0	1.0	3.0	3.0	2.0	1.0	3.0
Bond & Interest.....	3.0			3.5		1.0	14.0			7.0	5.0	5.0	
Park.....	.5				1.0								
Light.....	.5			.5	2.0	3.0	.5	1.0	1.0	1.0	1.0	1.25	
Band.....													.4
Street & Alley.....	2.0	1.0		1.5	3.0		3.0		2.0		2.0	1.0	

	Lost Springs 261	Lincolnville 260	Silver Lake 260	Andale 259	Clayton 258	Maple Hill 255	Savonburg 258	Goddard 255	Jennings 253	Partridge 263	Hesston 250	Milford 250	Cullison 249
Total City.....	6.5	7.0	10.0	15.0	11.0	6.0	7.0	16.0	5.5	18.8	6.0	6.0	7.3
General.....	2.0	3.0	6.0	3.0	3.0	2.0	2.0	3.0		3.2	3.00	.75	2.3
Bond & Interest.....				4.0	8.0	1.0		8.0	2.5	15.10		2.75	2.0
Park.....				1.0									
Library.....				1.0									
Fire Department.....	.5	1.0											
Light.....	2.0			2.0		1.0	3.0	2.0			1.00	1.0	2.0
Band.....										.5			
Street & Alley.....	2.0	3.0		3.0		3.0	2.0	3.0			2.0	1.5	1.0
General Imp.....			4.0										
Hydrant.....				.5									
Paving.....									3.0				
Rest Room.....				.5									

	Elmdale ²⁴⁸	Windsor ²⁴⁸	Liberty ²⁴⁷	Powhattan ²⁴⁷	Dwight ²⁴⁶	Waldo ²⁴⁶	Delia ²⁴⁴	Tribune ²⁴³	Hepner ²⁴¹	Denison ²⁴⁰	Princeton ²⁴⁰	Fontana ²⁴⁰	Agenda ²³⁹
Total City.....	2.0	6.0	6.75	6.75	4.0	10.5	8.0	18.0	10.0	4.0	5.0		2.0
General.....	2.0	1.0	2.5	1.75	2.0	3.0	3.0	6.0	3.0	1.5	1.5		1.0
Bond & Interest.....		4.0		4.0		3.0	2.0	3.5	5.0	2.0	2.0		
Park.....								1.0					
Fire Department.....						2.0		2.0					
Light.....		1.0	1.0				.25	2.0		.5	1.0		
Cemetery.....			.75										
Street & Alley.....			2.5	1.0	2.0	2.5	2.75	3.0	2.0		2.5		1.0
Water.....								.5					

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CITY TAX RATE BULLETIN, 1923

	Circleville 226	Spivey 225	Offerle 225	Oketo 225	Waldorn 225	Benton 224	New Albany 223	Bartlett 222	Edmond 213	Brookville 212	Horace 212	St. George 211	Mahaska 210
Total City.....	7.0	8.75	5.0	8.0	15.0	4.0	3.0	3.0	7.5	8.0	19.0	9.0	
General.....	3.0	3.5	3.0	4.0	2.0	2.5	1.0	3.0	3.0	4.0	2.0	2.0	
Bond & Interest.....	2.0	4.75			10.0					3.0	15.0		
Fire Department.....												2.0	
Light.....			1.0	1.0	1.0				1.0			2.0	
Street & Alley.....	2.0	.5	1.0	3.0	2.0		2.0		3.0		2.0		
General Imp.....						1.5				1.0		3.0	
Water.....									.5				
	Hunnewell 209	Hamlin 208	Labette 207	Narka 207	Louisville 207	Admire 205	Galesburg 205	Hunter 205	Langdon 204	Edwardsville 203	Plevna 202	Brewster 200	Emmett 200
Total City.....	3.0	7.8	5.0	5.0	13.5	5.0	3.0	12.0	18.8		11.0	8.75	8.5
General.....	3.0	2.5	3.0	2.5	3.0	2.0	1.5	3.0	4.0		4.0	3.0	3.0
Bond & Interest.....		2.5				1.0		5.5	14.8		7.0	1.5	3.5
Park.....					1.0								
Library.....					1.0								
Fire Department.....					2.0								.5
Light.....				2.0	2.0			1.0				1.0	1.0
Cemetery.....					1.0							.25	
Street & Alley.....		2.8	2.0	.5		2.0	1.5					3.0	
General Imp.....					3.0			2.5					.5
Rest Room.....					.5								
	Nashville 200	Olmitz 200	Winona 200	Belvue 199	Iuka 198	Willis 197	Denton 193	Cedar Point 190	Collyer 190	Maize 189	Stark 184	Huron 188	Zenda 188
Total City.....	4.5	7.0	20.75	12.0	6.0	8.0	1.5	7.5	12.0	9.0	6.0	4.0	2.0
General.....	3.0	2.0	3.0	4.75	2.5	2.0	.5	3.5	2.0	2.0	3.0	2.0	1.0
Bond & Interest.....		1.5	13.00	4.0	1.5	5.0		2.50	8.0	4.0		2.0	
Park.....			1.0										
Light.....		1.5		3.25	1.0	1.0		.5					
Cemetery.....			.25										
Street & Alley.....	1.5		3.0		1.0			1.0		3.0	3.0		1.0
General Imp.....		2.0					1.0						
Paving.....									2.0				
Rest Room.....			.5										
	Nietaze 186	Lancaster 184	Vining* 183	Vining (-)	Prarie View 183	Palmer 179	Kanorado 175	Viola 173	Virgil 173	Scottsville 165	Montezuma 163	Grinnell 162	Longford 165
Total City.....	4.0	2.5	5.0		5.0		15.0	5.0	6.0	5.0	13.0	9.0	3.0
General.....	3.0	2.5	2.0		2.5		5.0	2.0	3.0	2.0	3.0	3.0	1.5
Bond & Interest.....							5.0				7.0	3.0	
Fire Department.....			1.0				1.0	1.0					
Light.....					.5		1.0	1.0		2.0			
Street & Alley.....	1.0		2.0		.5		3.0	1.0			3.0	3.0	1.5
General Imp.....					1.5					1.0			
Paving.....									3.0				

*Clay County
(-) Washington County

	Johnson 150	Sublette 150	Satanta 150	Rolla 150	Cedar 149	Frederick 145	Parkerville 144	Coolidge 144	Wellsford 140	Willard 134	Gove 132	New Cambria 127	Russell Sprir 115
Total City.....	1.5	5.0	21.5	8.0	4.25	6.0	2.5	7.0	0.0	7.5	11.0	7.0	4.0
General.....	.5	3.0	3.0	3.0	1.5	3.0	1.5	4.0		3.0	3.0	1.0	3.0
Bond & Interest.....			15.0			2.0				2.5	3.0	1.5	
Park.....			.5		.25								
Fire Department.....				2.0									
Light.....					1.0	1.0				2.0	2.0	2.0	
Street & Alley.....		2.0	3.0	3.0	1.5		1.0				3.0	2.5	1.0
Paving.....	1.0												
Judgement.....								3.0					

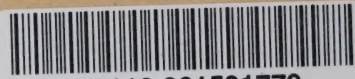
	Ulysses 103	Wilmore	Galatia 65	Freeport 56
Total City.....	6.0	3.8	11.0	2.5
General.....	3.0	1.75	1.0	2.5
Bond & Interest.....			6.0	
Park.....		.3		
Fire Department.....			2.0	
Light.....			1.0	
Street & Alley.....	3.0	1.75		
General Imp.....			1.0	

THE JAY LANE BUILDING IN 1898

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City Tax Rate Bulletin
For 1923